New York State of Opportunity™ | Department of State

Division of Community Services

Community Services Block Grant Program

Triennial Review for Accountability and Compliance with Standards
(TRACS)

Grantee:

TRACS Scheduled Dates:

Grantee Preliminary Information (pages 1-28) date due to DOS:

Last Revised: 10/9/18

Table of Contents

General Information and Instructions

Background:
The Triennial Review for Accountability and Compliance with Standards (TRACS) was designed by the State of New York Department of State, Division of Community Services (DOS-DCS) to comply with 42 U.S.C. 9901 et seq., §678B, as amended, which requires each state to conduct a full on-site review of each eligible entity at least once during each 3-year period as well as to assess compliance with the organizational standards put forth by the United States Department of Health and Human Services (HHS) in Community Services Block Grant (CSBG) Information Memorandum (IM) No. 138 (as published on January 26, 2015).

Triennial Review for Accountability and Compliance with Standards was created in consultation with representatives from the NYS Community Action Association, CSBG Advisory Council, and several Community Action Agencies (CAA). Triennial Review for Accountability and Compliance with Standards was sent to every eligible entity in New York State (NYS) in March 2015 for review and comment. Grantees are encouraged to use this tool as part of an annual self-assessment process.

Purpose:
The purpose of this assessment is two-fold. First to assess for compliance with the Organizational Standards set forth by HHS, Office of Community Services (Information Memorandum 138, Dated January 26, 2015) and second to fulfill the State's requirement under the CSBG Act for a comprehensive on-site assessment of each eligible entity at least once every three years (42 USC § 9914).

Triennial Review for Accountability and Compliance with Standards is based in part on a similar tool created by the Community Action Partnership to assess compliance with the organizational standards. The tool was expanded to include indicators which will be used by reviewers to verify that the eligible entity has operationalized and complied with each standard. In most instances, additional indicators were included to expand on the organizational standard in order to review compliance with State requirements or higher-level functions deemed appropriate by the State.

Process:
Sixty calendar days prior to an on-site assessment, DOS will formally send Triennial Review for Accountability and Compliance with Standards to the CEO and board chair of the eligible entity. The eligible entity is responsible for gathering sufficient documentation to support each standard and its corresponding indicators. Within each standard there are suggested documents that may assist in demonstrating compliance. Grantees may wish to and are able to provide other forms of documentation than those listed in order to demonstrate compliance. Once on site, staff from the Department of State will review the documents submitted for each standard and its associated indicators to verify whether the indicators have been met.

IT IS THE RESPONSIBILITY OF THE ELIGIBLE ENTITY TO PROVIDE SPECIFIC DOCUMENTATION TO SUPPORT EACH STANDARD AND CORRESPONDING INDICATORS.

DOS staff will send a written report within 60 calendar days of the conclusion of on-site review. Upon receipt of the report, the grantee will be able to make comments and discuss findings with DOS.

Rating:
Two scores will be assigned to each assessment. One for compliance with the organizational standards and the other for compliance with the indicators. Both ratings are based on the percentage of compliance compared to the total number of applicable standards and total number of applicable indicators which were determined to be "met".

Reports:

Draft Report: A discussion draft, including findings, observations, and recommendations, will be provided to the CEO and board chair of the eligible entity electronically within 60 calendar days of the conclusion of the on-site review. The eligible entity will have the opportunity to comment on the content of the draft report. Comments must be received from the grantee within 30 business days upon receipt of the draft report. The comments may include additional documentation to address unmet standards or unmet indicators.

If there are serious findings or deficiencies, these must be reported to HHS, Office of Community Services. These include non-compliance with Federal or State laws, non-compliance with eligible entity bylaws, the eligible entity has committed fraud, the eligible entity is in serious financial difficulty or is not able to provide services. A meeting will be held with the grantee prior to preparation of the discussion draft. The discussion draft is not a public document. The draft will not be circulated except to the extent required under the Freedom of Information Law (FOIL).

Final Report: Upon receipt of comments, a final report will be prepared and issued to all members of the board of directors and the CEO. The final report will re-state relevant information from the discussion draft, and will include comments received from the grantee. The final report will be available to the public upon written request.

Follow up:

Following the triennial assessment process, if the State finds an eligible entity is not meeting an indicator, standard or set of indicators or standards, the State's response will depend on the circumstances.

In cases where the eligible entity may be able to meet an unmet indicator in a reasonable timeframe, DOS will prepare a Continuous Improvement Plan listing recommendations for the unmet indicators. The DOS Program Analyst and Fiscal Representative will verify progress made by the agency in carrying out the recommendations in the plan during regularly scheduled on-site visits.

In cases where the eligible entity may be able to meet an unmet standard in a reasonable time frame contingent on some targeted technical assistance, the State and entity may develop a technical assistance plan to target training and technical assistance resources and outline a time frame for the entity to meet the standard(s).

If appropriate, the State may initiate action in accordance with section 678C of the CSBG Act (42 U.S.C. § 9915), including issuance of a Notice of Deficiency and the establishment of a Quality Improvement Plan (QIP) with clear timelines and benchmarks for progress.

In the event that, based on its assessments of the eligible entity, the State is confident that the eligible entity is moving toward meeting standards, under a technical assistance plan, QIP, or other oversight mechanism, and no ongoing significant deficiencies or material weaknesses have been noted, the State will make its best effort to continue to constructively engage the eligible entity.

The failure of an eligible entity to meet multiple standards, or in cases where one or more serious deficiencies (including but not limited to, contractual non-compliance, financial irresponsibility, failure to adequately provide services, conversion, fraud, corruption or abuse) may reflect deeper organizational challenges and risk. In those cases, a State must determine whether it may be necessary to take additional actions, including initiating action to reduce or terminate funding, in accordance with section 678C of the CSBG Act (42 U.S.C. § 9915; see also, CSBG IM 116, "Corrective Action, Termination, or Reduction of Funding," issued May 1, 2012).

Instructions:

Prior to the onsite review, eligible entities are required to complete the grantee profile, board attendance tracker, and financial information and assemble the documentation needed for the DOS staff to review and verify compliance with each standard and indicators**.**

Organizing the documents is key to ensuring an efficient and thorough review. Eligible entities are required to create a folder for each standard, 58 in all. There are suggested forms of documentation for each standard and indicators. The eligible entity is also able to provide additional sources of documentation in order to demonstrate compliance.   Each folder must contain sufficient documentation to support compliance with the **standard and corresponding indicators.**

When documentation for a standard or indicator is contained in a large document, provide the **specific information** being requested or a **specific reference** to the document. For example, many standards and indicators reference the bylaws as a source for documentation. Rather than copying the full bylaws several times, the eligible entity should provide one copy of the entire bylaws for review. In the folders that require the bylaws as a source for documentation, provide a notation to the specific page or article in the bylaws associated with the standard or indicators to facilitate the reviewer's assessment of compliance. **DOS reviewers are only required to consider the documentation provided by the eligible entity for review when assessing compliance. The eligible entity is responsible for demonstrating compliance.**

Grantee Profile   (Grantee completes prior to on-site assessment)

Grantee Corporate Name: _____

Doing Business As (d/b/a): _____

Address: _____

_____

Location of Corporate
Headquarters: _____

Telephone Number: _____ E-mail Address: _____

Fax Number: _____ Web Address: _____

Administration:

CEO/Executive Director: _____ E-mail Address: _____

Deputy/Secondary Contact: _____ E-mail Address: _____

Board Chair: _____ E-mail Address: _____

Chief Fiscal Officer: _____ E-mail Address: _____

Fiscal:

Total Annual Budget: $ _____

CSBG Annual Allocation: $ _____

Current Assets-to-Current Liabilities Ratio: _____

Personnel:

[Attach agency-wide organizational chart]

Full time staff: _____

Part time staff: _____

Program Volunteers: _____

Facilities:

Years at current location: _____   ☐ Rent ☐ Lease ☐ Own

Is the building owned by a subsidiary/delegate?   ☐ Yes ☐ No

If owned, are there other tenants in the building?   ☐ Yes ☐ No

Does the grantee control subsidiary business corporation(s)?   ☐ Yes ☐ No

If yes, what is the relationship to the nonprofit?

_____

List locations of other offices, neighborhood/outreach centers, Head Start sites, and delegate agencies:

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Service Delivery:

Date the Community Needs Assessment was completed (Month/Year) _____

Date the Strategic Plan was completed (Month/Year) _____

How are services and activities provided to low-income people?

   a) Direct services and activities?   ☐ Yes ☐ No

   b) Provide services through delegate agencies?   ☐ Yes ☐ No

If yes, how many delegate agencies?

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List Delegate Agencies:

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   c) Combination of direct and delegates? ☐ Yes ☐ No

Comments: (Note any special circumstances such as agency restructuring, transition of leadership, financial difficulties, or staff turnover, etc. that should be taken into consideration during the assessment.)

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Grantee Organizational Chart

Instructions for filling out DOS Attendance & Quorum Tracking Sheet

Entering board member information:

1. Enter Board Member Names (cells B2-B22)

2. Enter abbreviated sectors (EPO = Elected Public Officials, LI = Low Income, P = Private) for each sector the board member represents (cells C2-C22)

3. Enter board meeting dates (on date per cell) across the top of each column (cells D1-L1)

4. Enter Quorum requirement (cell C32, highlighted in yellow). **NOTE**: If quorum is NOT a percentage (%), please change cell to "Number" instead of "Percentage" (found under HOME tab, Number section – pull down arrow). The formula will automatically accept this change.

5. Enter attendance information:

   > X = Attended meeting
   > E or A = <u>E</u>xcused absence (if applicable*****) or <u>A</u>bsent from meeting
   > U = Unexcused absence from meeting

NOTE: *Some attendance requirements in the bylaws state that if a certain number of UNEXCUSED absences (absent without cause, etc.) occur a board member may be removed from the board. If your bylaws have this stipulation, please track the number of excused and unexcused absences as indicated above.

The sheet should automatically calculate if quorum was met, Yes or No.

Adding rows for additional board members:

1. Click on row 3 – (selecting cell A3 will also work) and moving downward (hold mouse left button or shift key) – highlight the number of rows needed – let go of mouse key/shift key once done.

2. On HOME tab select the DOWN ARROW under INSERT option.

3. Select INSERT SHEET ROWS (the new rows should be added)

4. While holding the left mouse key or shift key select (highlight) cell R2 and then move down to highlight the newly added rows in column R (will vary depending on the number of rows added). NOTE: The new rows will be missing the **"#/DIV0!"** or formula

5. On HOME tab select FILL (under EDITING section), select DOWN (this should fill-in to the new cells the formula from.

6. Correct the row numbers in column A (can also select column A rows 2-??, Select FILL, Select SERIES, and make sure STEP VALUE is set to 1).

7. The quorum formulas will adjust automatically if completed correctly.

DOS Attendance & Quorum Tracking Sheet

	Advisory Council Member Name	Sector										Attendance
1												#DIV/0!
2												#DIV/0!
3												#DIV/0!
4												#DIV/0!
5												#DIV/0!
6												#DIV/0!
7												#DIV/0!
8												#DIV/0!
9												#DIV/0!
10												#DIV/0!
11												#DIV/0!
12												#DIV/0!
13												#DIV/0!
14												#DIV/0!
15												#DIV/0!
16												#DIV/0!
17												#DIV/0!
18												#DIV/0!
19												#DIV/0!
20												#DIV/0!
21												#DIV/0!
										Only current members		#DIV/0!

DO NOT ENTER DATA IN GREEN COLORED CELLS

Quorum = % of members non-vacant seats or:	0	0	0	0	0	0		0	0	
Number counted for quorum:	0	0	0	0	0	0		0	0	
Number needed for quorum:	0	0	0	0	0	0		0	0	
Quorum met Yes or No:	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	

% quorum	51.00%

Double click table to access Excel Form.

Fiscal Information from Grantee

Federal Requirements

Public Law 105-285 Section 678D. Fiscal Controls, Audits, and Withholding:

(1)....A State that receives funds under this subtitle shall—

    (A) establish fiscal control and fund accounting procedures necessary to assure the proper disbursal of and accounting for Federal funds paid to the State under this subtitle, including procedures for monitoring the funds provided under this subtitle;

    (B) ensure that cost and accounting standards of the Office of Management and Budget apply to a recipient of the funds under this subtitle;

    (C) prepare, at least every year, an audit of the expenditures of the State of amounts received under this subtitle…;

    (D) make appropriate books, documents, papers, and records … for examination, copying, or mechanical reproduction….

(2) AUDITS.—

    (A) IN GENERAL.—… each audit… shall be conducted by an entity independent of any agency administering activities or services carried out under this subtitle;

    (B) SINGLE AUDIT REQUIREMENTS.—Audits shall be conducted under this paragraph in the manner and to the extent provided in chapter 75 of title 31, United States Code (commonly known as the 'Single Audit Act Amendments of 1996').

    (C) SUBMISSION OF COPIES.—Within 30 days after the completion of each such audit in a State, the chief executive officer of the State shall submit a copy of such audit to any eligible entity that was the subject of the audit at no charge, to the legislature of the State, and to the Secretary.

Public Law 105-285SEC. 678F. Limitations on Use of Funds:

(a) CONSTRUCTION OF FACILITIES.—

    (1) LIMITATIONS.—Except as provided in paragraph (2), grants made under this subtitle (other than amounts reserved under section 674(b)(3)) may not be used by the State, or by any other person with which the State makes arrangements to carry out the purposes of this subtitle, for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization or other energy-related home repairs) of any building or other facility.

    (2) *WAIVER.—The Secretary may waive the limitation contained in paragraph (1) upon a State request for such a waiver, if the Secretary finds that the request describes extraordinary circumstances….*

Fiscal Instructions by Section

Sections A-L on the following pages comprise the Fiscal Section for your Triennial Review for Accountability and Compliance with Standards. **As you complete each section, please make copies of the source documents that support each answer.** Specific copying instructions are located on each page in section A-L. Your assigned DOS Fiscal Field Representative (FFR) will need the copies to take after the on-site review; for this reason, electronic copies are encouraged when possible. If copies are not needed, it will be indicated in Section A, Records Availability List, or on the individual page.

A copy of your current Fiscal Policy and Procedure Manual should be submitted to your assigned DOS FFR one week before the scheduled on-site review.

As the document is completed, there are numerous questions regarding written policies and procedures. If there is a written policy, please indicate what manual the policy and/or procedure is located in and the applicable page number(s).

Section A – General Records availability list:	A current Trial Balance and Balance Sheet to start with - not the General Ledger detail - if something specific is necessary, your assigned DOS FFR will request it during the review.
Section B - Line of Credit:	Complete in its entirety. For question 6, please provide a detailed printout of the revenue and expenditures for the account to which line of credit interest is charged for the fiscal year to date.
Section C - Cost Allocation:	Leave blank-your assigned DOS FFR will complete during the review.
Section D - Indirect Cost Rate:	Complete in its entirety. Print a transaction detail for salaries charged to the indirect cost pool for the fiscal year to date. Please indicate titles next to each employee name to facilitate reconciliation between the approved indirect cost agreement and the actual charges. Print a transaction detail for the indirect cost pool for the fiscal year to date. If you do not have an approved indirect cost rate, check the N/A box and leave the rest blank.
Section E – Procurement:	Answer question 1 - your assigned DOS FFR will complete the rest.
Section F - Bank Reconciliations:	Complete questions #1, 2, 4, 5, 6, 9, 10 and 12. Your assigned DOS FFR will complete the rest.
Section G - Independent Audit:	Complete in its entirety - for the chart, please use the last three audits. In addition, please provide copies of the board meeting minutes that reflect when each audit was presented to the board.
Section H - Cash Receipts:	For the last 5 receipts from DOS for CSBG grants, complete the first 4 rows of the chart. Complete questions #2 and 3.
Section I - Aged Accounts Payable and Accounts Receivable:	Complete in its entirety.
Section J- Required Filings:	Complete in its entirety.
Section K- Insurance:	Complete in its entirety.
Section L –Internal Controls:	Complete in its entirety. For questions 5, 7, 8, 9, 11, and 14 -20 please make a copy of the currently approved policy for any that are checked "yes".

Section A: Records Availability List

The following is a list of records that will be reviewed by the DOS Fiscal Field Representatives during the visit and should be readily available (all reports should be through the most current month end unless otherwise noted):

Documents	Date/Time Period
☐ Agency and CSBG Budget	
☐ Fiscal Policies/Procedures Manuals	
☐ Equipment Inventory Listing	
☐ Trial Balance and Current Balance Sheet	
☐ Accounting Department Organizational Chart with corresponding job descriptions	
☐ Cash Disbursement Journals **DO NOT COPY**	
☐ Cash Receipts Journal **DO NOT COPY**	
☐ Authorized Signature List and Signature Cards	
☐ Calendar of Tax Filings	
☐ Most Recent Financial Reports Package to the Board	
☐ Most Recent Workers Comp and Disability Payments	

Section B: Line of Credit

Documentation used: (Check all that apply)
☐ Line of credit (LOC) statements/online activity printout for the last 12 months (copy for DOS to take)
☐ Transaction detail from the account the LOC interest is charged to (copy for DOS to take)

1. How many lines of credit does the agency have? _____

Institutions	Approved Amount	Interest Rate

2. What is the activity for the last 12 months on each line?

Period End	Balance	Interest
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$

3. What is the plan to pay the LOC down/off?

4. Who is authorized to access the LOC?

5. What approvals are necessary to access the LOC?

6. What is the source of funds used to pay interest on the LOC? Please be specific, "unrestricted" is not an acceptable response, a specific source must be cited.

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section C: Cost Allocation

Documentation used: (Check all that apply)

☐ Cost allocation plan (copy for DOS to take)
☐ Allocated costs, GL, Invoice, monthly allocation, allocation base documentation (DOS will copy as needed)

Review a sample of miscellaneous expenditures:

Cost Category	Vendor	Description	CSBG Amount	Total Amount	Allocation Method	Method Followed?	Comments
			$	$			
			$	$			
			$	$			
			$	$			
			$	$			

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section D: Indirect Cost Rate

Documentation used: (Check all that apply)

☐ Not Applicable N/A
☐ Indirect Cost Rate Proposal and Approval Letter (copy for DOS to take)
☐ Transaction detail showing all salaries charged to the indirect cost pool for the current fiscal year to date (copy for DOS to take)
☐ Transaction detail of charges in the indirect cost pool for the current fiscal year to date (copy for DOS to take)

1. Does the agency have an indirect cost rate approved by the cognizant agency?   ☐ Yes ☐ No

   If yes, identify the cognizant agency:

2. What is the current rate?

   Base (Total direct, salaries, etc.)?

3. Do the indirect costs charged conform to the rate agreement?   ☐ Yes ☐ No

4. How are costs excluded per the established agreement handled?

5. Are positions charged to the indirect cost pool consistent with the approved agreement?
   ☐ Yes ☐ No

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section E: Procurement

Documentation used: (Check all that apply)

☐ Asset Procurement Documentation - major asset purchases do not have to be made with CSBG funds. Have the entire procurement folder available, including bids, selection process, and invoice for 5 purchases. (DOS will copy as needed)

1. Does the agency have bidding/procurement procedures?   ☐ Yes ☐ No

   Last update:

2. Review Policies and Procedures Manual regarding Procurement Procedures and briefly describe:

3. For major purchases:

PO Number	Vendor Name	Amount of Purchase	Product Purchased	Purchase Authorized	Bids Received	Invoice matches PO	Cost allocated to programs	Comments
		$	$					
		$	$					
		$	$					
		$	$					
		$	$					

Comments:

DOS Reviewer Initials: _____

Review Date: _____

Section F: Bank Statement

Documentation used: (Check all that apply)

☐ Operating/General Account Bank Statements for the last 12 months (DOS will copy as needed)

☐ All other bank account statements for the last month reconciled (Copy the reconciliation page of each, the bank statement page showing the corresponding bank balance, the GL showing the corresponding book balance and the outstanding check printout showing the outstanding checks total)

☐ All bank account statements that support the Trial Balance from last month (DOS will copy as needed)

☐ Security/3rd Party collateral agreement in place for funds in excess if FDIC limits (Copy for DOS to take)

1. Number of bank accounts: _____

2. Type of bank accounts:

Bank Name	Account Number	Account Type	Program	Balance	Month
				$	
				$	
				$	
				$	

3. Reconciliation of above listed accounts

Account Number	Prepared by	Traced Cash to Bank Statement	Traced Cash to General Ledger	Verified Outstanding Checks	Verified Deposits in Transit	Verified Misc. Adjustments	Comments

4. Who is authorized to make telephone transfers?

5. Who has transactional access or read-only access to the bank accounts?

6. Who prepares the bank reconciliation?

7. Is there adequate separation of duties? ☐ Yes ☐ No

8. Does the agency conduct regular, timely reconciliation of its bank statements to its financial records?
☐ Yes ☐ No

9. Does someone not involved in the reconciliation process review and initial the reconciliation?
☐ Yes ☐ No

   If yes, who is assigned this responsibility?

   [   ]

10. Do bank statements reflect any negative cash balances, overdrafts, or finance charges? ☐ Yes ☐ No

11. Do the above procedures trace to the Accounting policy and Procedures Manual? ☐ Yes ☐ No

12. Does the agency/contractor have balances (uninsured) in excess of the current FDIC limit?
☐ Yes ☐ No

13. Are checks cashed within a reasonable period of time?

[   ]

Comments:

[   ]

DOS Reviewer Initials: _____
Review Date: _____

Section G: Independent Audit

Documentation used: (Check all that apply)

☐ Independent Audit (last 3 years) - including Management Letter (Copy the balance sheet and Schedule of Findings and Questioned Costs for each year for DOS to take)

☐ Independent Auditors most recent Peer Review Letter (Copy for DOS to take)

☐ Board minutes reflecting audit review or showing acceptance of committee minutes which reflect the audit review.

1. Were annual audits conducted for the last three years in accordance with OMB Circular A-133 and submitted within the required time period?   ☐ Yes ☐ No

2. Were all opinions unqualified? ☐ Yes ☐ No

3. Were management letters and audits presented to, discussed with and accepted by the Board of Directors prior to being submitted to funding sources   ☐ Yes ☐ No

4. Was appropriate follow-up conducted for all findings and questioned costs?   ☐ Yes ☐ No ☐ N/A

5. Did the independent auditor perform any other services for the grantee? ☐ Yes ☐ No

   If yes, describe:

6. Has the amount of net assets reported on the audit balance sheet decreased over the past three years? ☐ Yes ☐ No

7. What are the significant reasons for the decrease?

8. Trend analysis of the current ratio:

Time Period			
Current Assets	$	$	$
Current Liabilities	$	$	$
Current Ratio	$	$	$
(Shortfall)/Excess	$	$	$

9. What are the significant reasons for the change in current ratio?

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section H: Cash Receipts

Documentation used: (Check all that apply)

☐ Payment documentation for the last 5 DOS payments (any contract type, CSBG, CFA, DIS,…) (Copy the ACH information, the GL showing the receipt posted as revenue in the appropriate account and the bank statement page showing the deposit)

1. Physical verification of NYS DOS Payments:

	#1	#2	#3	#4	#5
Contract # and Year					
Check/Ach Number					
Check Date					
Check Amount	$	$	$	$	$
Deposit Date					
	Yes / No	Yes / No	Yes / No	Yes / No	Yes / No
On Bank Statement					
In General Ledger					

2. Does the agency collect cash?   ☐ Yes ☐ No

   If yes, are numbered receipts provided?   ☐ Yes ☐ No

   Is there a written procedure?   ☐ Yes ☐ No

3. How often are bank deposits made?

   Is there a written procedure?   ☐ Yes ☐ No

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section I: Aged Schedules of Accounts Payable and Accounts Receivable

Documentation used: (Check all that apply)

☐ Aged Schedule of Agency-wide Accounts Payable, current as of document completion date (Copy for DOS to take)

☐ Aged Schedule of Agency-wide Accounts Receivable, current as of document completion date (Copy for DOS to take)

☐ The report used to inform the Executive Director of A/P and A.R aging

1. Review schedule of Accounts Payable:

   Are there payables over 90 days old? ☐ Yes ☐ No

   If yes, how much and why?

2. What percentage of payables are:
Current:	_____ %	$ _____
30-60 days:	_____ %	$ _____
60-90 days:	_____ %	$ _____
Over 90 days:	_____ %	$ _____

3. Review of schedule of Accounts Receivable:

   Are there receivables over 90 days old? ☐ Yes ☐ No

   If yes, how much and why?

4. What percentage of receivables are:
Current:	_____ %	$ _____
30-60 days:	_____ %	$ _____
60-90 days:	_____ %	$ _____
Over 90 days:	_____ %	$ _____

5. How often is this information presented to the Executive Director and in what form?

6. How often is this information presented to the Board of Directors?

Comments:

DOS Reviewer Initials: _____

Review Date: _____

Section J: Required Filings

Documentation used: (Check all that apply)

☐ CHAR 500 - Annual Filing for Charitable Organizations (last filed)
☐ IRS 990 - Return of Organization Exempt from Income Tax (last filed)
☐ IRS 5500 - Annual Return/Report of Employee Benefit Plan (last filed)
☐ IRS 941 - Employer's Quarterly Federal Tax Return (last 4 quarters)
☐ NYS 45 - Quarterly Withholding, Wage Reporting & Unemployment Insurance Return (last 4 quarters)
☐ 3rd Party confirmation of submission (from a payroll company, independent auditor statement, electronic filing confirmation or certified receipt)

1. Federal Filings:

Filing	Due Date	Date Submitted	3rd Party Confirmation of Submission ~~Source~~
IRS 990			
IRS 5500			
IRS 941			
IRS 941			
IRS 941			
IRS 941			

2. State Filings:

Filing	Due Date	Date Submitted	3rd Party Confirmation of Submission ~~Source~~
CHAR 500			
NYS 45			
NYS 45			
NYS 45			
NYS 45			

3. Department of State Filings:

Filing	Most Recent Due Date	Date Submitted
Independent Audit		
Unaudited Financial Statements		

4. New York State Insurance Coverage:

Coverage	Policy Dates	Date Obtained/Renewed
Worker's Compensation		
Disability		

5. How does the agency ensure that all required financial reports and tax filings are submitted to various government agencies?

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section K: Insurance

Documentation used: (Check all that apply)

☐ General Liability Policy **COPY DECLARATIONS PAGE**
☐ Vehicle Insurance **COPY DECLARATIONS PAGE**
☐ Board/Staff/Volunteer Liability Insurance Policy **COPY DECLARATIONS PAGE**
☐ Bonding Insurance Policy **COPY DECLARATIONS PAGE**

Policy/Coverage type	Period covered	Carrier name	Policy number	Coverage amount

1. Does the agency carry a bonding/crime policy?   ☐ Yes ☐ No

   If yes, list titles of staff members covered:

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Section L: Internal Controls

1. Did the most recent Vendor Responsibility Questionnaire disclose any issues?   ☐ Yes ☐ No

    a. If yes, were they resolved?

    _____

2. Are there written procedures which include fiscal and administrative controls?   ☐ Yes ☐ No

3. Is there adequate separation of duties?   ☐ Yes ☐ No

4. Is fiscal staff familiar with grant reporting requirements?   ☐ Yes ☐ No

    a. On what date was orientation provided?

    _____

    b. Has fiscal staff received recent updates to grant requirements? ☐ Yes ☐ No

    If yes, when (date)?

    _____

5. Is there a record retention policy?   ☐ Yes ☐ No

6. Are fiscal records kept in a secure location?   ☐ Yes ☐ No

    a. Location of fiscal records:

    _____

7. Is cash kept in a secure location?   ☐ Yes ☐ No

    a. Is there a written procedure?   ☐ Yes ☐ No

8. Is check stock kept in a secure location?   ☐ Yes ☐ No

    a. Is there a written procedure?   ☐ Yes ☐ No

9. Are check signer and stamp kept in a secure location?   ☐ Yes ☐ No ☐ N/A

    a. Is there a written procedure?   ☐ Yes ☐ No ☐ N/A

10. Describe the current plan to physically process and distribute payroll should a crisis occur which would cause the agency to be temporarily closed:

    _____

11. Is there a written travel and reimbursement policy?   ☐ Yes ☐ No

    a. What is the title of the person who reviews requests for reimbursement for the CEO/Executive Director for travel, meetings and conferences?

    _____

12. Is there an agency listing for all agency equipment?   ☐ Yes ☐ No

13. Are identification tags affixed to equipment and portable assets? ☐ Yes ☐ No

14. Is a physical inventory of equipment conducted and compared to the inventory listing regularly? ☐ Yes ☐ No

   If yes:
   a. How often?

   ┌───┐
   └───┘

   b. What is the title of the person responsible?

   ┌───┐
   └───┘

   c. When was the last physical inventory conducted?

   ┌───┐
   └───┘

   d. Is there a written procedure? ☐ Yes ☐ No

15. Are there written procedures to ensure program expenditures are accurately recorded and that expenditures do not exceed overall budgets? ☐ Yes ☐ No

16. How often are actual costs compared to budget?

   ┌───┐
   └───┘

   a. Is there a written procedure? ☐ Yes ☐ No

17. How often are expenditure reports provided to:
   Executive Director? _____
   Program Directors? _____
   Board of Directors? _____

   a. Are there written procedures? ☐ Yes ☐ No

18. Who has access to agency credit cards (titles)?

   ┌───┐
   │   │
   │   │
   └───┘

   a. How are agency credit card secured?

   ┌───┐
   │   │
   │   │
   └───┘

   b. Is there a written procedure? ☐ Yes ☐ No

19. Are there inter-fund transactions? ☐ Yes ☐ No

   a. If yes, how often are they reconciled?

   ┌───┐
   └───┘

   b. Is there a written procedure? ☐ Yes ☐ No

20. How are salary charges determined and supported? How is actual activity documented?

a. Is this method compliant with 2CFR part 200.430, Compensation – Personal Services? ☐ Yes ☐ No

Comments:

DOS Reviewer Initials: _____
Review Date: _____

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.1	The organization demonstrates low-income individuals' participation in its activities.

Guidance
- This Standard is meant to embody "maximum feasible participation".
- The intent of this Standard is to go beyond board membership; however, board participation may be counted toward meeting this Standard if no other involvement is provided. The tripartite board is only one of many mechanisms through which eligible entities engage people with low- incomes.
- Participation can include activities such as Head Start Policy Council, tenant or neighborhood councils, and volunteering, etc.
- Though not mandatory, many eligible entities meet this Standard by including advisory bodies to the board.

Documentation used: (Check all that apply)

☐ Advisory Group Documents
☐ Advisory Group Minutes
☐ Activity participation lists
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Board member selection documents for low-income reps, needs assessment, board meeting announcements.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Selection/election process of low-income representatives to the board is based on input from low-income persons (Ex. Voting, petitions).
☐ The Low-income community provides input in the development of the needs assessment (Ex. Survey, community forum or focus group, interviews).
☐ The low-income community/agency customers are informed of regular board meetings.
☐ Low-income individuals or customers volunteer or participate in agency activities at the agency.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.2	The organization analyzes information collected directly from low-income individuals as part of the community assessment.

Guidance
- This Standard reflects the need for eligible entities to talk directly with low-income individuals regarding the needs in the community.
- Data can be collected through a variety of ways including, but not limited to, focus groups, interviews, community forums, customer surveys, etc.
- Analyzing the information can be met through review of the collected data by staff and/or board, including a review of collected data in the written Community Assessment, with notations of this review in the Assessment's Appendix, committee minutes, etc.

Documentation used: (Check all that apply)

☐ Community Assessment Document (Including Appendices)
☐ Backup Documentation/Data Summaries
☐ Community Forum Summaries
☐ Interview Transcripts

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *A broad based needs assessment is conducted regularly, which includes the information obtained directly from low-income individuals.
☐ *The Process used to obtain information from low-income individuals conforms to the guidance listed above (focus groups, interviews, forums, surveys, etc.).
☐ *Documentation was provided to demonstrate the scope of data collected from low-income individuals (survey tool, forum topics, focus group questions, etc.).
☐ *The Process used to analyze low-income input is documented in the needs assessment methodology or other forms of documentation (meeting minutes, draft summaries, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.3	The organization has a systematic approach for collecting, analyzing, and reporting customer satisfaction data to the governing board.

Guidance
- This reflects the need for any business to gather information regarding customer satisfaction. All organizations need to be aware of how satisfied their customers are of the services they receive.
- This Standard does not imply that a specific satisfaction level needs to be achieved.
- Documentation is needed to demonstrate all three components in order to meet the Standard: 1) collection, 2) analysis, and 3) reporting of data.
- A systematic approach may include, but not be limited to, surveys or other tools being distributed to customers annually, quarterly, or at the point of service (or on a schedule that works for the individual eligible entity). Such collection may occur by program or agency-wide at a point in time.
- Analyzing the findings is typically completed by staff.
- Reporting to the board may be via written or verbal formats.

Documentation used: (Check all that apply)

☐ Customer Satisfaction Policy and/or Procedures
☐ Customer Satisfaction Instruments, e.g., Surveys, Data Collection Tools, and Schedule
☐ Customer Satisfaction Reports to Organizational Leadership, Board and/or Broader Community
☐ Board/Committee Minutes

Other documentation utilized to demonstrate the standard and indicators below are "met":

Survey tallies, staff meeting minutes when survey results are discussed, documentation of changes made as a result of survey information.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Agency has a process for conducting customer satisfaction surveys (agency-wide or program specific). (Similar to 6.4)
☐ *Surveys are conducted systematically (annually, quarterly, point of service, etc.).
☐ *Staff or managers compile the results of the surveys.
☐ *Managers and ED review the results and respond if necessary.
☐ *Customer survey results are shared with the board or a committee of the board.
☐ The Agency has a process for reviewing and responding to customer suggestions and comments.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.1	The organization has documented or demonstrated partnerships across the community, for specifically identified purposes; partnerships include other anti-poverty organizations in the area.

Guidance
- Partnerships are considered to be mutually beneficial arrangements wherein each entity contributes and/or receives: time, effort, expertise and/or resources.
- Specifically identified purposes may include but are not limited to: shared projects; community collaborations/coalitions with an identified topic e.g. domestic violence, homelessness, teen pregnancy prevention, transportation task forces, community economic development projects, etc.; contractually coordinated services; etc.
- The IS Report already asks for a list of partners. The intent of this Standard is not to have another list, but to have documentation that shows what these partnerships entail and/or achieve.
- These could be documented through MOUs, contracts, agreements, documented outcomes, coalition membership, etc.
- This standard does not require that every partnership is a formal, fully documented relationship.

Documentation used: (Check all that apply)

☐ Partnership Documentation: Agreements, Emails, MOU/MOAs
☐ Sub Contracts with Delegate/Partner Agencies
☐ Coalition Membership Lists
☐ Strategic Plan Update/Report if it Demonstrates Partnerships

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Services and activities demonstrate partnerships with other groups, including faith-based and religious organizations.
☐ *Grantee is a member of NYSCAA and/or other anti-poverty coalitions.
☐ Major groups and interests in the community are represented on the board of directors.
☐ Formal partnerships are recognized by written agreements.
☐ Partnership activities are documented in minutes of meetings of coalitions and consortiums of which the CAA is a part.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.2	**The organization utilizes information gathered from key sectors of the community in assessing needs and resources, during the community assessment process or other times. These sectors would include at minimum: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.**

Guidance

- If gathered during the community assessment, it would be documented in the assessment. If done during "other times" this may be reflected in reports, data analysis, or staff/board meeting minutes.
- Engagement may include: key informant interviews, staff participation in other community groups/advisory bodies, community-wide processes, etc.
- Documentation is needed to demonstrate that all five sectors have been engaged: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions. There is no requirement for how many individual organizations the eligible entity must contact, or what data is collected.
- If one or more of these sectors are not present in the community or refuses to participate, then the eligible entity needs to demonstrate the gap or a good faith effort to engage the sector(s).
- Demonstrating that you have "gathered" and "used" the information may be met in a variety of ways including, but not limited to: summarizing the data in the Community Assessment or its appendices; documentation of phone calls, surveys interviews, focus groups in eligible entity files (hard copy or electronic); documentation in planning team minutes; summary reports on the data shared at board meetings or board committees; etc.

Documentation used: (Check all that apply)

☐ Community Assessment Document (Including Appendices)
☐ Other Written or Online Reports
☐ Backup Documentation of Involvement: Surveys, Interview Documentation, Community Meeting Minutes, etc.
☐ Board/Committee or Staff Meeting Minutes

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *A variety of stakeholders (community-based organizations, faith-based organizations, private sector, public sector, and educational institutions) provided input in the development of the needs assessment (**EACH GROUP MUST BE REPRESENTED TO MEET THE INDICATOR**).
☐ *The Process used to obtain information from the groups above conforms to the guidance listed above (phone calls, interviews, focus groups, interviews, forums, surveys, etc.).
☐ *Documentation was provided to demonstrate the scope of data collected from these groups (survey tool, community meeting minutes, forum topics, focus group questions, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.3	The organization communicates its activities and its results to the community.

Guidance
- This may be met through an eligible entities annual report, Social Media activity, traditional news media, community outreach activities, etc.
- Community would be defined by the eligible entity but needs to include those outside of the staff and board of the eligible entity.

Documentation used: (Check all that apply)

☐ Annual Report
☐ Website, Facebook Page, Twitter Account, Etc. (regularly updated)
☐ Media Files of Stories Published
☐ News Release Copies
☐ Community Event Information
☐ Communication Plan

Other documentation utilized to demonstrate the standard and indicators below are "met":

Website, Facebook, Twitter

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Program information and agency accomplishments are reported to the community.
☐ Partners and stakeholders are provided with or have access to the grantee's annual report. -
☐ Other organizations are provided with or have access to the community needs assessment. (Similar to 3.1)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.4	The organization documents the number of volunteers and hours mobilized in support of its activities.

Guidance
- There is no requirement to utilize volunteers, only to document their number and hours, if utilized.
- This information should already be collected as part of current National Performance Indicators.

Documentation used: (Check all that apply)

☐ Data on Number of Volunteers and Hours Provided
☐ Board Minutes
☐ Documentation of Tracking System(s)
☐ Volunteer Lists and Documents

Other documentation utilized to demonstrate the standard and indicators below are "met":

CSBG work plan, volunteer timesheets, volunteer job descriptions, background checklist.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Volunteers complete timesheets to document number of hours mobilized.
☐ There is a process to assess the value of volunteer time used as an in-kind contributions.
☐ The agency has clearly defined roles for volunteers (job descriptions).
☐ Background checks are performed for volunteers working in programs serving children. **OR**
        ☐ Note if agency does not have volunteers working with children.
☐ Note if agency does not utilize volunteers.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.1	The organization conducted a community assessment and issued a report within the past 3 years.

Guidance

- This Standard refers to what is sometimes called a Community Needs Assessment, and requires that eligible entities assess both needs and resources in the community. The requirement for this assessment is outlined in the CSBG Act.
- This may require CSBG Lead Offices to adjust timeframes for required submission.
- The report may be electronic or print, and may be circulated as the eligible entity deems appropriate. This can include: websites, mail/email distribution, social media, press conference, etc.
- It may be helpful for eligible entities to document the report release date such as April 2014 or December 2015.

Documentation used: (Check all that apply)

☐ Community Assessment Document with Date Noted

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *A broad-based needs assessment was conducted in the past 3 years.
☐ *The needs assessment document was made available to the community. (This can include: via websites, mail/email distribution, social media, press conference, etc.). (Similar to 2.3)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.2	As part of the community assessment, the organization collects and includes current data specific to poverty and its prevalence related to gender, age, and race/ethnicity for their service area(s).

Guidance
- Documentation is needed to demonstrate all four categories in order to meet the Standard: gender, age, race, and ethnicity.
- Data on poverty is available from the U.S. Census Bureau.

Documentation used: (Check all that apply)

☐ Community Assessment Document (Including Appendices)
☐ Backup Information Including Census and Other Demographic Data

Other documentation utilized to demonstrate the standard and indicators below are "met":

NYSCAA needs assessment tool.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The needs assessment document includes current data specific to **poverty** as it relates to **gender, age, race, and ethnicity** for the agency's service area.
(All four are required. Note: "ethnicity" is used to refer to Hispanic Origin in Census data)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.3	**The organization collects and analyzes both qualitative and quantitative data on its geographic service area(s) in the community assessment.**

Guidance
- Documentation is needed to demonstrate that both types of data are collected in order to meet the Standard:
    - o Qualitative: this is opinions, observations, and other descriptive information obtained from the community through surveys, focus groups, interviews, community forums, etc.
    - o Quantitative: this is numeric information, e.g. Census data, program counts, demographic information, and other statistical sources.
- Documentation on data analysis is also required in order to meet the Standard.

Documentation used: (Check all that apply)

☐ Community Assessment Document (Including Appendices)
☐ Backup Documentation
☐ Broader community-wide assessment
☐ Other data collection process on poverty
☐ Committee/Team Minutes reflecting analysis

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The needs assessment contains qualitative data (focus group summaries, interview summaries, forum summaries).
☐ *The needs assessment contains quantitative data (census information, NYSCAA data tool information, other statistical sources).
☐ *The needs assessment contains an analysis of the raw qualitative data.
☐ *The needs assessment contains an analysis of the raw quantitative data.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.4	The community assessment includes key findings on the causes and conditions of poverty and the needs of the communities assessed.

Guidance
- There is no required way to reflect this information
- The organization may choose to include a key findings section in the assessment report and/or executive summary.
- Conditions of poverty may include items such as: numbers of homeless, free and reduced school lunch statistics, SNAP participation rates, etc.
- Causes of poverty may include items such as: lack of living wage jobs, lack of affordable housing, low education attainment rates, etc.

Documentation used: (Check all that apply)

☐ Community assessment document (including appendices)
☐ Backup documentation
☐ Committee/team meeting minutes reflecting analysis

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ * Needs assessment includes a section on key findings which includes quantitative data on the conditions of poverty (see examples under guidance above)
☐ * Needs assessment includes a section on key findings which includes quantitative or qualitative data on causes of poverty (see examples under guidance above)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.5   The governing board formally accepts the completed community assessment.

Guidance
- This would be met through the Board voting on a motion to accept the Assessment at a regular board meeting and documenting this in the minutes.

Documentation used: (Check all that apply)

☐ Community Assessment Document
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Board formally voted to accept the agency's community needs assessment within the past 3 years.
☐ Board members participate in the needs assessment process (survey, focus group, interview, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.1	The governing board has reviewed the organization's mission statement within the past 5 years and assured that: 1. The mission addresses poverty; and 2. The organization's programs and services are in alignment with the mission

Guidance
- "Addresses poverty" does not require using the specific word poverty in the Organization's mission.
- Language such as but not limited to: low-income, self-sufficiency, economic security, etc. is acceptable.
- It is the board that determines if the programs and services are in alignment with the mission. This review and formal determination would be recorded in the board minutes.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Strategic Plan
☐ Mission Statement

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The mission statement addresses poverty (conforms with guidance listed above).
☐ *The board provided input in the development of the mission statement.
☐ *The board reviewed and approved the mission statement within the last 5 years.
☐ *Programs are consistent with the agency's mission statement.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.2	The organization's Community Action plan is outcome-based, anti-poverty focused, and ties directly to the community assessment.

Guidance
- The State Lead Agency is responsible for determining the Plan's format, and needs to ensure that the three components are readily identifiable.
- The Plan needs to be focused on outcomes, i.e., changes in status (such as hunger alleviation vs. food baskets).
- The Community Action Plan is sometimes referred to as the CSBG Plan or CSBG Workplan.

Documentation used: (Check all that apply)

☐ CAP Plan*
☐ Logic Model
☐ Community Assessment

*The CAP Plan is sometimes referred to as the CSBG Plan or CSBG Workplan

Other documentation utilized to demonstrate the standard and indicators below are "met":

CSBG work plan (Excel work book)

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The programs in the current CSBG Work Plan can be traced to priorities in the needs assessment.
☐ *The programs in the current CSBG Work Plan are outcome based (NPIs are included where applicable).
☐ *Work Plan addresses NPI Goal #1 self-sufficiency to demonstrate an anti-poverty focus.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.3	The organization's Community Action plan and strategic plan document the continuous use of the full Results Oriented Management and Accountability (ROMA) cycle or comparable system (assessment, planning, implementation, achievement of results, and evaluation). In addition, the organization documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.

Guidance

- There is no requirement to have a certified ROMA trainer on staff at the Organization.
- While a ROMA trainer (or equivalent) must be involved, it is up to the Organization to determine the manner in which this individual is utilized. Examples include: involving the trainer in Strategic Planning meetings, consultation on implementation, etc.
- This includes involving a ROMA trainer (or equivalent) in the course of ROMA-cycle activities such as the Community Assessment, Strategic Planning, Data and Analysis, and does not need to be a separate activity.

Documentation used: (Check all that apply)

☐ Certified ROMA Trainer in the organization
☐ Agreement with Certified Trainer not within the organization to provide ROMA Services
☐ Strategic Plan (including appendices)
☐ CSBG Work Plan Work Book
☐ Meeting Summaries of ROMA Trainer participation

Other documentation utilized to demonstrate the standard and indicators below are "met":

Board minutes recording board member discussions and/or activities related to planning, implementation (review and knowledge needed to make informed decisions for agency oversight) and evaluation (see Standard 9.3).
CSBG work plan, PPRs.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The current CSBG work plan documents the most recent need assessment priorities and strategic plan goals and objectives
  ☐ (Note if a ROMA certified trainer was involved in these processes).
☐ *The CSBG work plan demonstrates program implementation by using a funnel or concepts of the ROMA logic model
  ☐ (Note if a ROMA certified trainer was involved in creating the work plan).
☐ The agency reviews data reported in the PPR (and narrative when applicable) to evaluate program outcomes as part of the ROMA cycle (Similar to 9.3)
☐ The agency reviews its strategic plan at least annually to evaluate and measure the objectives. (Similar to 4.4, 6.5, and 9.3)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.4	The governing board receives an annual update on the success of specific strategies included in the Community Action plan.

Guidance

The CSBG Act requires that boards be involved with assessment, planning, implementation, and evaluation of the programs: this standard supports meeting that requirement.

- This standard is met by an update being provided at a regular board meeting, and documented in the minutes.
- The update provided to the board may be written or verbal.
- The update provided to the board should include specific strategies outlined in the Community Action plan and any progress made over the course of the last year, or by another period of time as determined by the board that is less than one year.

Documentation used: (Check all that apply)

☐ Community Action Plan update/report
☐ Board minutes
☐ Board pre-meeting materials/packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Board minutes and supporting report verify that the board received an update on the progress made to address the strategies outlined in the CSBG work plan (including strategic plan outcomes) over the course of the last year or another period of time less than one year. (Similar to 4.3)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.5	The organization has a written succession plan in place for the CEO/executive director, approved by the governing board, which contains procedures for covering an emergency/unplanned, short-term absence of 3 months or less, as well as outlines the process for filling a permanent vacancy.

Guidance
- Board approval would most likely occur through a board vote at a regular board meeting.
- Documentation must include both elements: 1) plan for emergency/unplanned absence and 2) policy for filling a permanent vacancy.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Succession Plan/Policy
☐ Short Term Succession Plan

Other documentation utilized to demonstrate the standard and indicators below are "met":

Process to hire CEO, Succession plans for CFO, and key management positions.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The agency has a written succession plan for the CEO covering short/long term absences (planned leave and unplanned emergency absences).
☐ *The agency has a written succession plan to fill a permanent vacancy in the CEO position.
☐ *The Succession plan is approved by the board.
☐ The agency has a written succession plan for CFO and key management positions.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.6	An organization-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board.

Guidance
- Reporting to the governing board would most likely occur at a regular board meeting and should be reflected in minutes.
- It is important to note that to meet the Standard the organization only has to complete the assessment and report to the board. The results of the assessment are internal to the organization and therefore private.
- There is no one mandatory tool for completing this task. This comprehensive assessment is more than the financial risk assessment contained in the audit and may also include such areas as: insurance, transportation, facilities, staffing, property, etc. To meet the Standard, the tools(s) used needs to address organization-wide functions, not only individual program requirements.

Documentation used: (Check all that apply)

☐ Risk Assessment Policy and/or Procedures
☐ Board Minutes
☐ Completed Risk Assessment Tool
☐ Risk Assessment Reports

Other documentation utilized to demonstrate the standard and indicators below are "met":

Current insurance policy, emergency /disaster plan, Business Continuity Plan.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ The Agency has a Risk Assessment Policy and/or Procedures.
☐ *The Agency conducted a risk assessment within the past 2 years covering organization-wide functions (for example facilities and property, board and staff, vehicles and transportation, susceptible to criminal activity, etc.).
☐ *The results of the Risk Assessment was reported to the board.
☐ The Board is informed of any current or potential lawsuits or claims against it.
☐ The Grantee has an emergency plan that covers a variety of short term scenarios (For example inclement weather, intruder, threats, pandemic, etc.).
☐ The Grantee has a written Business Continuity Plan that will allow services and administrative functions to be carried out under a variety of long term emergency situations (for example fire, flood, roof collapse, building condemned, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.1	The organization's governing board is structured in compliance with the CSBG Act: 1. At least one third democratically-selected representatives of the low-income community; 2. One-third local elected officials (or their representatives); and 3. The remaining membership from major groups and interests in the community.

Guidance
- This Standard is based on the CSBG Act and addresses the composition structure of the board only.
- See the CSBG Act and IM 82 for comprehensive guidance.

Documentation used: (Check all that apply)	Other documentation utilized to demonstrate the standard and indicators below are "met":
☐ Board Minutes ☐ Board Roster ☐ Bylaws	Board member list with residential addresses, Public Official Roster, Public Official Letterhead, Board member business cards, resume, group/community interest letter appointing representative, notation in minutes supporting private sector group/community interest of specific representative.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Bylaws are consistent with federal legislation (tripartite composition).
☐ *Board members are selected by the entity (appointed and reappointed by full board vote).
☐ *Low-income sector representatives reside in neighborhoods, if specified within the bylaws.
　　　　OR　☐ **Not Applicable (N/A) per the bylaws**.
☐ *Public Sector officials were in public office at the time of selection.
☐ *Private Sector members represent groups and interest within the community. (Business Industry, labor, religious, law enforcement, education, or other major groups and interests in the community served)
☐ *Current composition of board complies with 42 U.S.C. 9901 et seq. §676B (number seated and vacancies per sector).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.2	The organization's governing board has written procedures that document a democratic selection process for low-income board members adequate to assure that they are representative of the low-income community.

Guidance
- See the CSBG Act and IM 82 for comprehensive guidance.
- See definitions list for additional clarity on democratic selection – please note that the CSBG Act requires a democratic *selection* process, not *election* process.
- Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the eligible entity's clients and/or by other low-income people in the eligible entity's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the eligible entity's offices, or via the Internet); (2) vote at a community meeting of low-income people (the meeting could serve not simply to select low-income sector directors but also to address a topic of interest to low-income people); (3) designation of one or more community organization(s) composed predominantly of and representing low-income people in the service area (for example, a Head Start policy council, low-income housing tenant association, or the board of a community health center) to designate representative(s) to serve on the eligible entity's board.

Documentation used: (Check all that apply)
☐ Board Policies and Procedures
☐ Board Minutes
☐ Bylaws

Other documentation utilized to demonstrate the standard and indicators below are "met":

Ballots, documentation of vote (signatures, attendance list) and posting of public meeting, minutes of community organization and documentation to support community group is composed predominately of and representing low-income people within the service area.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Selection/election process of low-income representatives to the board is based on input from low-income persons (Ex. Voting, petitions).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.3	The organization's bylaws have been reviewed by an attorney within the past 5 years.

Guidance
- There is no requirement that the attorney be paid
- Final reviews by attorneys on the board or on staff are not recommended, but are not disallowed.

Documentation used: (Check all that apply)

☐ Board Policies and Procedures
☐ Board Minutes
☐ Bylaws

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Bylaws have been reviewed by an attorney within the past 5 years.
☐ Bylaws are compliant with NYS NPCL Revitalization Act. (Ex. Conflict of Interest – Whistleblower – Audit oversight, Executive compensation, etc.)
☐ Bylaws are compliant with Incorporation papers (Ex. size/composition annual meeting month, and/or quorum).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

<table>
<tr><td>Standard 5.4</td><td>The organization documents that each governing board member has received a copy of the bylaws within the past 2 years.</td></tr>
</table>

Guidance
- Distribution may be accomplished through electronic or hard copy distribution.
- Acknowledgment of receipt may be accomplished through a signed and dated written acknowledgement, email acknowledgement, board minutes documenting receipt for those in attendance, etc.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet
☐ Bylaws
☐ List of Signatures
☐ Copies of Acknowledgments

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency can document that board members have received a copy of the bylaws within the past 2 years.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.5	The organization's governing board meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its bylaws.

Guidance
- There are no requirements on the meeting frequency or quorum; only that Organizations abide by their approved bylaws.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Board Roster
☐ Board Bylaws

Other documentation utilized to demonstrate the standard and indicators below are "met":

Copies of letters sent to board members to address attendance issues, sign-in sheets.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The board met the required number of times as stated in the bylaws in the past year.
☐ *A quorum was present at the required number of meetings in the past year.
☐ Records and minutes of board meetings are prepared and maintained in compliance with New York State Not-for-Profit Corporation Law (attendance; quorum; proceedings of its members, board and executive committee recorded; board records are maintained at corporation; annual meeting recorded; annual audit presented).
☐ The Board is in compliance with the attendance policy or "removal due to lack of attendance" if/as included within the bylaws.
☐ The Board is in compliance with the provisions for filling vacancies as set out in its bylaws

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.6	Each governing board member has signed a conflict of interest policy within the past 2 years.

Guidance
- There is no requirement to use a specific conflict of interest policy, only that the Organization utilizes one that meets its needs.
- The signed conflict of interest policies are collected, reviewed, and stored by the Organization.
- 2 CFR Part 200 (Super Circular) is in effect for any grant periods after December 26, 2014 and has additional information on conflict of interest policies and specific disclosures.
- As a point of reference, the 990 asks: Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Did the organization regularly and consistently monitor and enforce compliance with the policy? If so, describe how.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Conflict of Interest Policy/Procedures
☐ Signed Policies/Signature List

Other documentation utilized to demonstrate the standard and indicators below are "met":

Board meeting agenda item, whistleblower policy.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Board has conflict of interest policies and procedures for annual disclosures consistent with the NYS Nonprofit Revitalization Act of 2013.
☐ Newly appointed Board members (after July 1, 2014) have submitted a signed written statement of any potential Conflict of Interest **prior to** appointment (NYS Revitalization Act of 2013).
☐ All board members were provided a copy of the Whistleblower's Policy (NYS Revitalization Act of 2013).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.7	The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.

Guidance
- There is no specific curricula requirement, or training methodology required; Board Orientation should have many organization-specific elements. These may include bylaws, overview of programs, and review of fiscal reports.
- Training may be delivered at board meetings, special sessions, in person, through electronic media, or through other modalities as determined by the board.
- The Organization must have documentation of its process (including content), as well as documentation that each board member has been provided with the opportunity for orientation.

Documentation used: (Check all that apply)

☐ Board Policy/Procedures
☐ Board Training Materials
☐ Board Member Acknowledgement/Signature

Other documentation utilized to demonstrate the standard and indicators below are "met":

Board minutes, training attendance records. Documentation of orientation for "new" members seated within past 2 years.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Orientation for new board members is provided within six months of initial appointment to the board.
☐ At minimum, the orientation topics include a review of the bylaws, overview of programs, and review of fiscal reports/annual budget.
☐ Board members are provided with copies of or have access to organizational documents (bylaws, certificate of incorporation, strategic plan, needs assessment, personnel policies, fiscal policies, and annual budget).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

Standard 5.8	**Governing board members have been provided with training on their duties and responsibilities within the past 2 years.**

Guidance
- There is no specific curricula requirement, or training methodology required.
- Training may be delivered at board meetings, special sessions, conferences, through electronic media, or other modalities as determined by the board.
- The Organization needs to have documentation that the training occurred (including content) as well as documentation that each board member has been provided with training opportunities.

Documentation used: (Check all that apply)

☐ Training Agendas
☐ Attendee List
☐ Board Minutes
☐ Documentation of Board Attendance at Offsite
   Training Conferences, Events, Webinars, etc.

Other documentation utilized to demonstrate the standard and indicators below are "met":

Certificate of Training Completion.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Board members have received training on their duties and responsibilities within the past 2 years.
☐ Board members are made aware of opportunities for training (NYSCAA, CAPLAW, NCAF, Webinars, United Way, Etc.).
☐ Training on relevant topics is provided to the board (Ex. Revitalization Act, EO 38, changes in regulations, understanding financial reports, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 5: Board Governance

<table>
<tr><td>Standard 5.9</td><td>The organization's governing board receives programmatic reports at each regular board meeting.</td></tr>
</table>

Guidance

- This Standard does not require a report on each program at every board meeting; however it does call for some level of programmatic reporting at every board meeting. Organizations determine their own process to report programs to the board. For example, some organizations may cycle through their programs semi-annually, others may do so on a quarterly basis, and yet others may do a brief summary at every board meeting.
- Board minutes should reflect that programmatic reports have been received documentation.
- Programmatic reporting may be in writing (reports, dashboards) and/or verbal.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet
☐ Programmatic Reports

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The board receives program reports at each board meeting (written or verbal). (Similar to 9.3)
☐ Board or a committee approves CSBG work plans and outcomes submitted for funding (May be reviewed prior to or after submission to funding source recognizing timelines may be short).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 6: Strategic Planning

Standard 6.1	The organization has an agency-wide strategic plan in place that has been approved by the governing board within the past 5 years.

Guidance
- This is intended to be an organization-wide document, not a list of individual program goals
- This would be met through the Board voting on a motion to accept the Strategic Plan at a regular board meeting and documenting this in the minutes.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Strategic Plan

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Strategic Plan includes agency-wide goals.
☐ *The Strategic Plan was developed within the past 5 years.
☐ *The Strategic Plan was reviewed and voted on by the Board within the past 5 years.
☐ Board members participate in the strategic planning process (survey, focus group, interview, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 6: Strategic Planning

Standard 6.2	The approved strategic plan addresses reduction of poverty, revitalization of low-income communities, and/or empowerment of people with low incomes to become more self-sufficient.

Guidance
- These are the purposes of CSBG as laid out in the Act.
- These specific terms are not required, but the Plan needs to include one or more of the themes noted in the Standard.

Documentation used: (Check all that apply)

☐ Strategic Plan

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Strategic Plan addresses the reduction of poverty.
☐ *The Strategic Plan addresses the revitalization of low-income communities.
☐ *The Strategic Plan addresses the empowerment of people with low incomes to become more self-sufficient.
☐ The Strategic Plan includes goals and measurable objectives.

Must address one or more to meet the federal standard and indicators.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 6: Strategic Planning

Standard 6.3	The approved strategic plan contains family, agency, and/or community goals.

Guidance
- These goals are set out as part of ROMA, referenced in IM 49, and provide the framework for the National Performance Indicators.
- These specific terms are not required, but the Plan must address one or more of these dimensions.
- There is no requirement to address all three: Family, Agency, and Community.

Documentation used: (Check all that apply)

☐ Strategic Plan

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Strategic Plan contains community goals.
☐ *The Strategic Plan contains agency goals.
☐ *The Strategic Plan contains individual/family goals.

Must address <mark>one or more</mark> to meet the federal and state standards.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 6: Strategic Planning

Standard 6.4	Customer satisfaction data and customer input, collected as part of the community assessment, is included in the strategic planning process.

Guidance
- This Standard links the Community Assessment with Strategic Planning.
- There is no requirement to do additional data collection.
- Please see guidance and glossary under Customer Engagement for more information on customer satisfaction and customer input.
- The standard may be documented by references to the analysis of customer satisfaction data and input within the plan, or by including the analysis of customer satisfaction data in the plan or its appendices, with a brief explanation of how it was used.

Documentation used: (Check all that apply)

☐ Strategic Plan Including Appendices
☐ Notes from Strategic Planning Process
☐ Customer Satisfaction Data/Reports
☐ Customer Input Data/Reports

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency has a process for soliciting customer satisfaction with current services/agency operations. (Similar to 1.3)
☐ *The Strategic Planning process includes customer input (forums, surveys, focus groups) from the needs assessment data.
☐ The Strategic Planning process includes customer satisfaction data.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Vision and Direction – Category 6: Strategic Planning

| Standard 6.5 | The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months. |

Guidance
- The CSBG Act requires that Boards be involved with assessment, planning, implementation, and evaluation of programs; this Standard supports meeting that requirement.
- This Standard would be met by an update being provided at a regular board meeting, or a planning session, and documented in the minutes.
- The update provided to the board may be written or verbal.
- The update provided to the board should include goals outlined in the strategic plan and any progress made over the course of the last year, or by another period of time as determined by the board that is less than one year.

Documentation used: (Check all that apply)

☐ Strategic Plan Update/Report
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ The Strategic Plan establishes an evaluation process that measures progress at least annually.
☐ *The Strategic Plan report or update was provided to and reviewed by the board in the past 12 months or another period of time less than one year. (Similar to 4.4 and 9.3)

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.1	The organization has written personnel policies that have been reviewed by an attorney and approved by the governing board within the past 5 years.

Guidance
- There is no requirement that the attorney be paid, but should be a currently practicing attorney.
- Final reviews by attorneys on the board or on staff are not recommended, but are not disallowed.
- Note that the review needs to have occurred at some point during the past five calendar years**.**
- Agencies may work with human resource professionals (such as SHRM certified staff) and others (attorneys on staff or on the board) prior to the legal review to minimize cost.
- Note that not all attorneys are familiar with Human Resource issues and agencies are encouraged to use attorneys with this type of expertise.

Documentation used: (Check all that apply)

☐ Personnel Policies
☐ Board Pre-Meeting Materials/Packet
☐ Board Minutes
☐ Statement/Invoice from an Attorney
  Reflecting the Review

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The agency's written personnel policies were reviewed by an attorney within the past 5 years.
☐ *The agency's written personnel policies were approved by the board within the past 5 years.
☐ Policies include a prohibition for CSBG funded staff to engage in political activity.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.2	The organization makes available the employee handbook (or personnel policies in cases without a handbook) to all staff and notifies staff of any changes.

Guidance
- The Handbook may be made available in electronic (such as an agency intranet, a location on a shared server, or distributed via email) or print formats.
- The process for notification of changes is up to the individual Organization.
- Agencies are encouraged to have staff sign off that they have received and read the Employee Handbook.

Documentation used: (Check all that apply)

☐ Employee Handbook/Personnel Policies
☐ Identified Process for Notifying Staff of Updates (May Be Included Within the Handbook/Policy)
☐ Documentation of Location and Availability of Handbook/Policies

Other documentation utilized to demonstrate the standard and indicators below are "met":

Sample 5-10 personnel files for acknowledgments.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Staff members acknowledge in writing that they received or have access to the personnel policies.
☐ *Staff are notified of changes to the personnel policies.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.3	**The organization has written job descriptions for all positions, which have been updated within the past 5 years.**

Guidance
- This references job descriptions for each type of position, not each staff person.
- To meet the Standard, job descriptions may include date of last review/update; the Standard does not require changes when descriptions are reviewed.
- The time frame is defined as within the past 5 calendar years.

Documentation used: (Check all that apply)

☐ Organizational Chart/Staff List
☐ Job Descriptions
☐ Board or Committee Minutes Noting
   Documents Have Been Updated

Other documentation utilized to demonstrate the standard and indicators below are "met":

Sample 5-10 employee folders for updated job descriptions, Exit survey responses, employee turnover report.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The agency (managers and or board) reviewed job descriptions for all positions within the past 5 calendar years and updated if needed.
☐ Job descriptions are written, dated and contain qualifications and duties for the position.
☐ Turn over report is provided to the board at least annually.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.4	The governing board conducts a performance appraisal of the CEO/executive director within each calendar year.

Guidance
- There is no specific appraisal tool required to be used.
- This may be accomplished through a committee or the full board; however, the full board should receive and accept via board vote the appraisal, with the acceptance reflected in the board minutes.
- The approval of the performance appraisal is often done in conjunction with setting the CEO compensation.

Documentation used:
(Check all that apply)

Other documentation utilized to demonstrate the standard and indicators below are "met":

☐ Board Minutes

Committee minutes, Evaluation tool or process used, contract or performance work plan for the CEO/Executive Director

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The board or assigned committee conducts an evaluation of the CEO /executive director within each calendar year.
☐ Board minutes document the acceptance of the evaluation process.
☐ There is a contract or a performance work program detailing the major responsibilities of the CEO/Executive Director used as part of the evaluation.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.5	The governing board reviews and approves CEO/executive director compensation within every calendar year.

Guidance

- The full board should review and approve the total compensation at a regular board meeting and have it reflected in the board minutes.
- This includes salary, fringe, health and dental insurance, expense/travel account, vehicle, etc.
- As a point of reference, the 990 asks: Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? And if yes, describe the process.
- The compensation review and approval often happens in conjunction with the CEO performance appraisal.

Documentation used: (Check all that apply)

☐ Board Minutes
☐ Executive Director/CEO Contract (If Applicable)

Other documentation utilized to demonstrate the standard and indicators below are "met":

Compensation comparability data, Form 990

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *A compensation comparability review was conducted for the CEO Position.
☐ *Board or committee of independent directors **deliberated** on the CEO compensation package within the calendar year.
☐ *Board minutes document review and approval by the board, including independent directors, of the CEO/Executive Director total compensation package.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors.

Guidance
- The Standard calls for a policy being in place.
- It is recognized that it is best practice to have annual reviews for every employee, but the Standard is not intended to imply that 100% of employees must have an annual review. This caveat is noted given normal business conditions that may impact individual employees at any given time, e.g. timing of resignation/dismissal, FMLA leave, seasonal, etc.

Documentation used: (Check all that apply)

☐ Evaluation Process/Policy (Likely Found In Personnel Policies and Procedures)

Other documentation utilized to demonstrate the standard and indicators below are "met":

Sample 5-10 personnel files to locate evaluations.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The personnel policies include a policy for evaluating employee performance.
☐ Agency complies with the evaluation criteria included in the personnel policies (frequency, format used, employee signature, etc.).
☐ Agency has a process for reviewing and responding to staff comments and suggestions.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.7	The organization has a whistleblower policy that has been approved by the governing board.

Guidance
- Once the whistleblower policy is approved and in place, there is no requirement for additional review under this Standard. It is good policy for boards to periodically review their whistleblower policy to ensure that they are operating in compliance with it.
- This would be met through a vote by the board at a regular meeting and noted in the minutes.
- Many organizations incorporate their whistleblower policy into their Personnel Policies or Employee Handbook. If not included, the Whistleblower policy should be made available to staff via other means.

Documentation used: (Check all that apply)

☐ Whistleblower Policy
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Grievance Policy

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The agency has a whistleblowers policy.
☐ *The policy was reviewed and approved by the board.
☐ There is a committee or person identified to receive complaints under the whistleblower policy.
☐ There is a grievance policy in place.

To comply with NYS NFP Revitalization Act grantees having 20 or more employees and annual revenue in excess of $1 million in the prior fiscal year.

THE WHISTLEBLOWER POLICY SHALL INCLUDE THE FOLLOWING PROVISIONS:

☐ Procedures for the reporting of violations or suspected violations of laws or corporate policies, including procedures for preserving the confidentiality of reported information;

☐ A requirement that an employee, officer or director of the corporation be designated to administer the whistleblower policy and to report to the audit committee or other committee of independent directors or, if there are no such committees, to the board; and

☐ A requirement that a copy of the policy be distributed to all directors, officers, employees and to volunteers who provide substantial services to the corporation.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.8	All staff participate in a new employee orientation within 60 days of hire.

Guidance
- There are not curricula requirements for the orientation; it is up to the organization to determine the content. Some examples of content include time and effort reporting, ROMA, data collection, mission, history of Community Action, etc.
- This may be met through individual or group orientations, and documented in personnel files.
- The date of hire is considered to be the first day the employee works at the organization.

Documentation used: (Check all that apply)

☐ Personnel Policies/Employee Handbook
☐ Orientation Materials
☐ Sampling of HR/Personnel Files For
    Documentation of Attendance

Other documentation utilized to demonstrate the standard and indicators below are "met":

Sample 5-10 personnel files of employees hired within past 2 years for orientation checklist.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Employee files include documentation of orientation conducted within 60 days of hire.
☐ The agency has procedures for orientation of new employees to the agency (ex. Time and effort reporting, ROMA, data collection, mission, history of Community Action, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis.

Guidance
- There are no specific requirements for training topics, with the exception of ROMA (or comparable system if one is used and approved by the State).
- This Standard may be met through in-house, community-based, conference, online and other training modalities. Agencies may conduct their own training in-house, or may make online or outside training available to staff.
- This should be documented in personnel files.

Documentation used: (Check all that apply)

☐ Training Plan(s)
☐ Documentation of Trainings: Presentations, Evaluations, Attendee Lists
☐ Documentation of Attendance at Offsite Training Events/Conferences
☐ HR/Personnel Files

Other documentation utilized to demonstrate the standard and indicators below are "met":

Sample 5-10 personnel files for training certificates or other documentation, CSBG work plan.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *ROMA training was provided to appropriate staff in the past 5 years.
☐ *Documentation is maintained on certification or training received including but not limited to: ROMA Trainer, FDC, CDA, CCAP, Financial Social Work, etc.
☐ Professional development or employee training is included in the CSBG work plan.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.1	**The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State audit threshold requirements.**

Guidance
- Please see and follow state and federal guidance related to audits.
- Completed by a Certified Public Accountant on time in accordance with Single Audit Guidelines.

Documentation used: (Check all that apply)

☐ Completed Audit
☐ Statement of Financial Position (for current ratio)

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency's annual audit was completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles and Audit requirement.
☐ Auditor opinions have been unmodified.
☐ Current ratio indicates that there are sufficient current assets to cover current liabilities.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.2	All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate.

Guidance
- This Standard can be met through board discussion and decisions at a regular board meeting with decisions noted in the minutes.
- Findings are those noted in the Audit itself, not the Management Letter.

Documentation used: (Check all that apply)

☐ Schedule of Audit Findings & Questioned Costs
☐ Management Response to the Audit
☐ Board Minutes

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Follow-up and corrective actions have been taken for findings and questioned costs, where the governing board has deemed it appropriate. **(Reference: A-133, Subpart C 300(f) and 315(a)).**
OR,
☐ There were no findings or questioned costs noted. Standard will be counted as "Met".

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.3	The organization's auditor presents the audit to the governing board.

Guidance
- The presentation to the board should be reflected in the Minutes.
- This Standard can be met via the auditor meeting with the full board or appropriate committee including Finance, Finance/Audit, Audit, or Executive. If done via committee, a report to the full board by the Committee Chair to confirm the meeting occurred needs to be completed and documented in the minutes.
- The Auditor may make the presentation in person or via web or conference call as allowed by state law. In addition, ensure that the bylaws allow for electronic communication if the auditor or their representative presents in this way.
- The presentation may be made by a representative(s) of the audit firm and is not required to be the Partner of the firm engaged in the audit.

Documentation used: (Check all that apply)

☐ Board Minutes/Committee Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Annual Audit is presented to the board or appropriate committee by the auditor as reflected in minutes.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.4	The governing board formally receives and accepts the audit.

Guidance
- This Standard can be met through a board vote accepting the audit at a regular board meeting and reflected in the minutes.
- Each board member should be provided a copy of the audit, either in hard or electronic format, with this distribution noted in the board minutes.

Documentation used: (Check all that apply)

☐ Board Minutes

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Board of Directors received and accepted the audit.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.5   The organization has solicited bids for its audit within the past 5 years.

Guidance
- The Standard does not require that an Organization switch auditors or partners, only that the audit is put out to bid within the past 5 years.
- If an organization is currently under contract with a firm that has been conducting the audit for 5 or more at the time of the first Standards assessment, the bid process needs to occur as soon as the current contract is completed.

Documentation used: (Check all that apply)

☐ Organization's Procurement Policy
☐ Documentation of Bid Process, Including
    RFP/RFQ, List of Vendors Receiving Notice,
    Proof of Any Publication of the Process
☐ Board Pre-Meeting Materials/Packet
☐ Board and/or audit committee minutes

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The agency puts audit services out to bid at least every five years.
☐ The audit committee or finance committee or board as a whole is responsible for selecting and hiring the firm to audit agency books and records.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.6	**The IRS Form 990 is completed annually and made available to the governing board for review.**

Guidance
- The IRS Form 990 is a publically available document, and specifically asks if the board has reviewed the document prior to its submission. It also asks for a description of the review process.
- The Standard would be met by documenting the review process in the board minutes; the Standard does not require board acceptance or approval of the IRS Form 990.
- The IRS Form 990 can be made available by sharing a copy electronically or in hard copy to governing board members with the process noted in the minutes.
- The IRS Form 990 should be completed and submitted on time to the IRS within any granted extension periods.

Documentation used: (Check all that apply)

☐ IRS Form 990
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet
☐ Documentation of 990 Distribution to the
    board (mail, email, link)

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The board received the 990 to review.
☐ *IRS Form 990 is filed in a timely manner. **(Reference: A-133, Subpart C 300(d)).**

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance sheet/statement of financial position.

Guidance
- Categorization by program does not require reporting by individual funding stream; it may be by organization-defined program areas, e.g., Early Childhood, Energy, Housing, etc.
- This does not limit the financial information a board receives at each board meeting. Individual agencies are likely to determine that additional information is needed by the board and should determine what specific information needs to be shared with the board beyond that included in the Standard.

Documentation used: (Check all that apply)

☐ Financial Reports As Noted Above
☐ Board Minutes/Committee Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Board members receive financial reports at every board meeting (**must include both organization-wide report on Revenue and Expenditures that compares Budget to Actual, categorized by program; and Balance Sheet/Statement of Financial Position).**
☐ Board approves program budgets.
☐ Financial reports provide Board members with the agency's annual budget amount.
☐ Line of Credit (LOC) activity is reported monthly to the board of directors and executive director.
    ☐ **Not Applicable (N/A) No LOC**
☐ Executive Director and Board of Directors receive timely information.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.8	All required filings and payments related to payroll withholdings are completed on time.

Guidance
- This includes: federal, state, and local taxes; as well as insurance and retirement payments.
- Documentation may include information received from a payroll service if used or the organization's financial management system. Such verification could be reviewed at the committee level if the organization determines it necessary, or delegated to the Executive Director.

Documentation used: (Check all that apply)

☐ Payroll Tax Documentation/Filings
☐ Insurance Documentation (Health, Disability, Flex Accounts)
☐ Retirement Accounts Documentation
☐ Record of Payments to State, Federal, Insurance and Retirement Accounts
☐ Workers Compensation payments

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency is current on all withholding payments, workers compensation insurance payments, disability and health insurance payments.
☐ *Federal and State payroll filings have been submitted.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.9	The governing board annually approves an organization-wide budget.

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- This is intended to complement, not replace, program budgets.
- It is recognized that each grant or program will likely have an annual budget that may cross two agency fiscal years.
- It is important to note that an organization-wide budget is a forecast for the upcoming organization fiscal year, based on the best information at the time of development. It provides the board with an overview of what the expected revenues and expenditures are likely to be over the course of a year, with the knowledge that the actual revenue and expenditures may differ. There is no requirement for the organization to pass a modified organization-wide budget during the course of a year as things change.

Documentation used: (Check all that apply)

☐ Agency-Wide Budget
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Board approves agency-wide budget.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

<table>
<tr><td>Standard 8.10</td><td>The fiscal policies have been reviewed by staff within the past 2 years, updated as necessary, with changes approved by the governing board.</td></tr>
</table>

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- There are no requirements for which specific staff need to be involved in the staff-level review.
- The annual reporting of the staff level review of the fiscal policies may be made at a fiscal committee meeting with the committee minutes reflecting the review.

Documentation used: (Check all that apply)

☐ Fiscal Policies/Procedures Manual
☐ Board Minutes/Committee Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

CFO or staff report to the board on fiscal policy review and or changes, Inventory Listing, Bank reconciliations, D & O insurance, Bonding/Crime Policy.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Fiscal policies have been reviewed by staff within the past 2 years and updated if necessary.

☐ *The board approved changes to the fiscal policies if necessary due to changes. ☐ **Not Applicable (N/A)**

☐ Internal controls were established and appear to safeguard assets. **(Reference: A-133, Subpart C 300(b))**

☐ There is an efficient, effective reporting system present to generate required reports. **(Reference: A-133, Subpart C 300(d)).**

☐ Required financial reports and tax filings are submitted to appropriate government agencies on a timely basis.

☐ Inventory is recorded and updated as necessary. **(Reference: 2 CFR 200, Subpart D, 200.313(d)(1))**

☐ A physical inventory of equipment is taken and the results reconciled with the equipment records at least once every two years. **(Reference: 2 CFR 200, Subpart D, 200.313(d)(2))**

☐ There are written procedures to ensure program expenditures are accurately recorded and that expenditures do not exceed overall budgets.

☐ There is a written travel and reimbursement policy.

☐ There is sufficient cash to cover daily operations.

☐ Line of credit interest has not been charged to CSBG contracts. **(Reference: 2 CFR 200, Subpart E, 200.449(a)))**

☐ Payables outstanding more than 30 days are minimized and being actively managed.

☐ Receivables outstanding more than 30 days are minimized and being actively managed.

☐ There are written procedures to safeguard assets by properly handling and accounting for cash receipts. **(Reference: 2 CFR 200, Subpart D, 200.302(b)(4)**)

☐ Cash on hand is limited by prompt deposit of receipts.

☐ There is adequate separation of duties involving cash. (**Reference: 2 CFR 200, Subpart D, 200.302(b)(4)**)

☐ There are written procedures to safeguard assets by performing timely reconciliations. **Reference: 2 CFR 200, Subpart D, 200.302(b)(4)**

☐ The bank accounts are fully reconciled to the books and records on a monthly basis and are up to date. (**Reference: 2 CFR 200, Subpart D, 200.302(b)(4)**).

☐ An individual not involved in the reconciliation process reviews and approves the reconciliation.

☐ Checks are disbursed when prepared.

☐ Assets are safeguarded by limiting account balances to Federally Insured Limits

☐ Agency assets are safeguarded by maintaining adequate insurance coverage. (**Reference: 2 CFR 200, Subpart D, 200.302(b)(4)**)

☐ There is a procedure in place to ensure employee time is based on actual activities and corresponding compensation is properly determined and supported. (**Reference: 2 CFR 200, Subpart E, 200.430**)

☐ The Board of Directors is protected by maintaining adequate Directors and Officers Insurance.

☐ Employees, board members and volunteers who handle cash are covered by the bonding/crime policy.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.11	**A written procurement policy is in place and has been reviewed by the governing board within the past 5 years.**

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- The procurement policy may be found in an organization's fiscal policies; it does not need to be a separate document.
- The procurement policy must be compliant with federal regulations and Agencies are encouraged to review relevant OMB circulars for specifications.

Documentation used: (Check all that apply)

☐ Procurement Policy
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *There are written procurement procedures that provide requirements specified in applicable federal statutes. (**Reference: 2 CFR 200, Subpart D, 200.318(a)**)

☐ *The written procurement policy has been reviewed by the governing board within the past 5 years.

☐ There are written procurement procedures that provide for analysis of lease and purchase alternatives. (**Reference: 2 CFR 200, Subpart D, 200.318(d)**)

☐ There are written procurement procedures to make efforts to use small, minority owned businesses or women's enterprises. (**Reference: 2 CFR 200, Subpart D, 200.321**)

☐ Procurement transactions are conducted in a manner that provides open and free competition. (**Reference: 2 CFR 200, Subpart D, 200.319(d)**)

☐ There is documentation of the performance of cost or price analysis for every procurement transaction reviewed. (**Reference: 2 CFR 200, Subpart D, 200.323(a)**)

☐ The vendor selected is most responsive to the solicitation and most advantageous to the agency. (**Reference: 2 CFR 200, Subpart D, 200.320(d)(4)**)

☐ Formal competitive bidding has been structured for purchases over $50,000 when CSBG funds are used. (**Reference: CSBG Contract Attachment A-1, III (c), 3.01(a)iii.   ☐ Not Applicable (N/A)**

☐ There is a policy in place to competitively bid purchases over $50,000 when CSBG funds are used. (**Reference: CSBG Contract Attachment A-1, III (c), 3.01(a)iii.**

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.12	**The organization documents how it allocates shared costs through an indirect cost rate or through a written cost allocation plan.**

Guidance
- If no approved indirect cost rate is in place, the Organization must have a written cost allocation plan.
- A Federally Negotiated Indirect Cost Rate should be currently approved and may be determined or provisional.

Documentation used: (Check all that apply)

☐ Cost Allocation Plan
☐ An approved indirect cost rate

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ Procedures were implemented to determine allowability, allocability and reasonableness of costs. **(Reference: 2 CFR 200, Subpart E, 200.404, 405, 406 and Subpart C, 200.302 (b) (7))**
☐ The allocation base used best measures the relative degree of benefit for all benefiting functions. **(Reference: 2 CFR 200, Appendix IV, 4 (b))**
☐ The allocation is based on current data. **(Reference: 2 CFR 200, Appendix IV, 4 (b))**
☐ *There is a written cost allocation plan that describes the methodology for allocating shared costs.
☐ Indirect costs charged are supported by a current negotiated indirect cost rate. **(Reference: 2 CFR 200, Subpart E, 200.414(c)(1))**   ☐ **Not Applicable (N/A)**
☐ Indirect costs charged conform to the rate agreement. **(Reference: Negotiated Indirect Cost Rate Agreement, Section III, A Limitations)**   ☐ **Not Applicable (N/A)**
☐ Positions charged to the indirect cost pool are consistent with the approved agreement. **(Reference: Negotiated Indirect Cost Rate Agreement, Section III, A Limitations)**   ☐ **Not Applicable (N/A)**

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.13	The organization has a written policy in place for record retention and destruction.

Guidance
- This includes the retention and destruction of both electronic and physical documents.
- This Policy may be a stand-alone policy or may be part of a larger set of organization policies.
- As a point of reference, the 990 asks: Did the organization have a written document retention and destruction policy?

Documentation used: (Check all that apply)

☐ Document Retention and Destruction Policy

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The Organization has a written policy in place for record retention and destruction.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.1	The organization has a system or systems in place to track and report client demographics and services customers receive.

Guidance

- Some funders require their own systems be used; the Organization may or may not have an organization-wide system in place. As long as all services and demographics are tracked, this Standard would be met.
- The CSBG Information Survey data report already requires the reporting of client demographics. This standard does not require additional demographic data collection or reporting.

Documentation used: (Check all that apply)

☐ CSBG Information Survey data report
☐ Data System Documentation and/or Direct Observation
☐ Reports As Used By Staff, Leadership, Board or Cognizant Funder

Other documentation utilized to demonstrate the standard and indicators below are "met":

Intake application(s), assessment of client/customer needs.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency has a data collection system that tracks customer services.
☐ *Agency has a data collection system that tracks customer demographics.
☐ Agency has an intake system which offers a variety of services with minimal paperwork for the customer.
☐ Intake process assesses customer's comprehensive needs (food, housing, employment, education, health care, etc.).

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.2	The organization has a system or systems in place to track family, agency, and/or community outcomes.

Guidance
- Some funders require their own systems be used; the Organization may or may not have an organization-wide system in place. As long as outcomes are tracked, this Standard would be met.
- This may or may not be the same system(s) noted in 9.1

Documentation used: (Check all that apply)

☐ Data System Documentation and/or Direct Observation
☐ Reports As Used By Staff, Leadership, Board or Cognizant Funder

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *Agency has a data collection system that tracks family outcomes.
☐ *Agency has a data collection system that tracks community outcomes.
☐ *Agency has a data collection system that tracks agency outcomes. **AT LEAST ONE MUST BE MET**

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.3	The organization has presented to the governing board for review or action, at least within the past 12 months, an analysis of the agency's outcomes and any operational or strategic program adjustments and improvements identified as necessary.

Guidance
- This Standard would be met through board or staff discussions as long as the analysis and discussion are documented.
- It is important to note that an organization is likely to have multiple programs with varying program years. This standard addresses an annual review of organization outcomes. Organizations are likely to make operations and strategic program adjustments throughout the year, making a single point in time analysis less effective than ongoing performance management.
- Organizations can meet this standard by having: an annual board discussion of organization outcomes, multiple conversations over the course of the year, or other process the organization deems appropriate as long as these discussions are reflected in the minutes, with any operational or program adjustments or improvements being noted.
- Organizations are not required to make adjustments in order to meet the standard, only to have conducted an analysis.

Documentation used: (Check all that apply)

☐ Strategic Plan Update/Report
☐ Other Outcome Report
☐ Notes from staff analysis
☐ Board Minutes
☐ Board Pre-Meeting Materials/Packet

Other documentation utilized to demonstrate the standard and indicators below are "met":

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ *The board at least annually reviews an analysis of results of program outcome reports. (Similar to 5.9)
☐ *The board at least annually reviews an analysis of progress made toward strategic plan goals and objectives. (Similar to 6.5)
☐ The analysis identifies and addresses underperformance or outcomes that are well over projections in the CSBG work plan.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.4	The organization submits its annual CSBG Information Survey data report and it reflects client demographics and organization-wide outcomes.

Guidance
- See CSBG State Lead Agency for specifics on the submission process.
- The CSBG Information Survey data report already requires the reporting of client demographics and organization-wide outcomes. This standard does not require additional data collection or reporting.

Documentation used: (Check all that apply)

☐ CSBG Information Survey data report
☐ Email or Upload Documentation Reflecting Submission
☐ Backup Documentation Gathered Agency-Wide to Support the IS Submission

Other documentation utilized to demonstrate the standard and indicators below are "met":

APR, PPRs, GSCRs reporting on PPR anomalies, DOS or NASCSP requests for corrected information.

Indicators of compliance with Organizational Standard and additional State Requirements as part of the triennial review process.

☐ The APR was submitted on time (by November 1st).
☐ *The APR included agency-wide outcomes consistent with the CSBG work plan.
☐ Agency has a process to report customer demographics.

Findings by reviewer:

Assessment of the Indicators:
☐ Met-The eligible entity has met all of the Indicators as part of the triennial assessment.
☐ Met-The eligible entity has met some (not all) of the Indicators as part of the triennial assessment.
☐ Not Met –The eligible entity has met none of the Indicators as part of the triennial assessment.

Assessment of Organizational Standard Based on the Indicators Checked:
☐ Met-The eligible entity has met the requirements of the Standard as written.
☐ Not Met –The eligible entity has not met the requirements of the Standard as written

Recommendations or next steps needed to meet the National Standard and/or Indicators:

TRACS Scoring Sheet

Standards	Total # of National Standards	Total # of Applicable National Standards	# Met	% Met	Total # of Indicators	Total # of Applicable Indicators	# Met	% Met
Maximum Feasible Participation								
o Consumer Input and Involvement	3	3			14			
o Community Engagement	4	4			11-15			
o Community Assessment	5	5			11			
Vision and Direction								
o Organizational Leadership	6	6			22			
o Board Governance	9	9			27			
o Strategic Planning	5	5			12-16			
Operations and Accountability								
o Human Resource Management	9	9			29			
o Financial Operations and Oversight	13	13			53-60			
o Data and Analysis	4	4			11-13			
Total	**58**	**58**		**%**	**191- 208**			**%**

Overall Compliance Level with National Standards: XX of 58 (XXX% met)

Overall Compliance Level with State Established Indicators of Excellence: XXX of XXX (XXX% met)

A Continuous Improvement Plan will be created by DOS to track progress on unmet Standards and unmet Indicators.