



**NONPROFIT CONTRACTOR FISCAL & COMPLIANCE REVIEW
STANDARD MONITORING FORM**

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|---------------------------------|--------------------------------------|
| Contractor Name: | |
| City Contracts Reviewed: | |
| Department / Program | Contract Name and Description |
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For City Staff Use Only – Please indicate how this form is being used:

Self-Assessment Submitted by Contractor: *Send form to Contractor to complete and submit for review; maintain file copy with lead department.*

Submit by: _____ Submit to: _____
 (Due Date) (Name, Title, Department)

Site Visit Conducted by City Staff: *Complete this form for use in writing up Monitoring Report Letter; maintain file copy with lead department.*

Date of Visit: _____ Time Started: _____ Time Ended: _____

| | Name | Department/Division |
|--|------|---------------------|
| Assigned lead for this monitoring | | |
| Additional staff (if applicable) | | |
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SIGNATURES

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| Lead Department Monitor Signature & Title | Date |
| <i>SELF ASSESSMENTS ONLY: I, the authorized representative for the contractor mentioned above, state that the information provided on this form is true and correct to the best of my knowledge.</i> | |
| Contractor Representative Signature & Title | Date |



Citywide Nonprofit Monitoring and Capacity Building Program

| FISCAL REVIEW | | |
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| Standards | Guidance | Comment |
| <p>1. Agency-wide Budget</p> <ul style="list-style-type: none"> <input type="checkbox"/> a. Current (fiscal or calendar year) <input type="checkbox"/> b. Shows income and expense by program <input type="checkbox"/> c. Shows allocation of shared and indirect costs by program <input type="checkbox"/> d. Shows fundraising separate from program expense <input type="checkbox"/> e. Clearly identifies all revenue sources (City, state, federal) <input type="checkbox"/> f. 15% of funding from non-City sources or contractor can demonstrate non-City fundraising efforts <input type="checkbox"/> g. Includes annual cash flow projections [pilot standard] | <p>FREQUENCY: ANNUALLY</p> <p>Request and review cash flow projections and the detailed agency-wide budget (not a roll-up budget) in initial letter. Ask Contractor if there is any missing information. Budgets do not need to be by funding source, but income sections should show all revenue sources.</p> <p>Item f. might be verified through letters of intent, board fundraising committee notes, or other descriptions of solicitation efforts. The list of funders may include private foundations, individual donors, state or federal revenue sources, documented in-kind services, or documented volunteer hours.</p> <p>Item g. is a pilot standard and will be tracked but is not considered a finding. Basic cash flow statement should include opening cash balance, monthly revenue/expense, resulting monthly cash balance, with tracking throughout the fiscal year. Straight-line projections of cash flow are not generally considered reasonable or sufficient.</p> | |



Citywide Nonprofit Monitoring and Capacity Building Program

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| <p>2. Cost Allocation Procedures</p> <p><input type="checkbox"/> a. Cost allocation procedures and plan for <u>shared</u> costs is documented in a written narrative or in the footnotes of the current approved agency-wide budget</p> <p><input type="checkbox"/> b. Process for allocating <u>shared</u> program costs is consistent and reasonable</p> <p><input type="checkbox"/> c. Cost allocation procedures and plan for <u>indirect</u> costs is documented in a written narrative or in the footnotes of the current approved agency-wide budget</p> <p><input type="checkbox"/> d. Process for allocating <u>indirect</u> costs is consistent and reasonable</p> <p><input type="checkbox"/> e. Procedures for cost allocation match actual cost allocation found in agency-wide budget and financial documents</p> | <p>FREQUENCY: ANNUALLY</p> <p>The agency should develop an overall budget and reasonable cost allocation plan based on how shared or common costs are distributed across programs. The agency’s approach to allocating shared costs by funding source might vary according to organizational size, complexity, and other public compliance standards. If needed, ask the Contractor to clarify process (e.g., spreadsheets or additional narrative).</p> <p><u>Intent of cost allocation standards:</u></p> <ol style="list-style-type: none"> 1) Ensure that agencies understand the full program costs for making management decisions. 2) Ensure that City contracts are not covering more than the cost of the program that they are supporting. <p><u>Reasonable</u> = makes sense and is appropriate to the type of programs, e.g., square footage, FTE’s, etc.</p> <p><u>Consistent</u> = same methodology for the same types of costs across programs.</p> <p><u>Inconsistent</u> = using highly variable basis, e.g., number of participants in a program, salaries without monthly reconciliation.</p> <p>To test that cost allocation is occurring according to documented procedures, examine salaries and rent first, as these line items are most commonly applicable to many funding sources and programs. If there are issues with these items, monitors may decide to test others. The time period to test can vary, but monitors may want to start by testing the months for which invoices are already being requested. E.g., if the monitor has indicated that October and November invoices will be tested, then they may also examine cost allocation for that same time period. If issues are uncovered, the monitor may choose to expand the examination.</p> | |



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| <p>3. Audited Financial Statements As Applicable (Per Departmental Requirements):</p> <p><input type="checkbox"/> a. Complete: all sections and statements included; opinion and other audit letters are signed; sections include:</p> <ul style="list-style-type: none"> - Opinion Letter - Statement of Financial Condition (Balance Sheet) - Statement of Activities (Income Statement) - Statement of Cash Flows - Statement of Function Expenses - Footnotes <p><input type="checkbox"/> b. Unmodified opinion</p> <p><input type="checkbox"/> c. No material weaknesses mentioned or going concern stated in the notes to the financial statements</p> <p><input type="checkbox"/> d. No current audit findings and/or questioned costs</p> <p><input type="checkbox"/> e. Audit completed within six months of the close of the contractor's fiscal year</p> <p>For contractors that received a Management Letter:</p> <p><input type="checkbox"/> f. Management letter has been signed by the audit firm</p> <p><input type="checkbox"/> g. For any prior year findings, the Contractor has provided a reasonable explanation of how the Contractor has corrected all the findings</p> <p>For Organizations with an A-133 Audit:</p> <p><input type="checkbox"/> h. No material weaknesses mentioned or going concern stated in the notes to the financial statements</p> <p><input type="checkbox"/> i. No current audit findings and/or questioned costs</p> <p><input type="checkbox"/> j. For any prior year findings, the Contractor has provided a reasonable explanation of how the Contractor has corrected all the findings</p> <p>Cash Flow Assessment:</p> <p><input type="checkbox"/> k. Total change in cash is positive over 3 consecutive years or agency has a reasonable explanation and/or plan to reverse cash outflow [pilot standard]</p> <p><input type="checkbox"/> l. In current audit, cash flow from operations is positive [best practice]</p> <p><input type="checkbox"/> m. In current audit, agency has at least 60 days of operating cash [best practice]</p> <p><i>Add comments for this section on the following page.</i></p> | <p>FREQUENCY: ANNUALLY</p> <p>Check requirements of funding departments to determine applicability for basic audits. An A-133 Audit is required if the contractor was awarded over \$750,000 in federal funds. The Citywide Nonprofit Contractor Audit Policy (expected to be implemented in FY17-18) will require all contractors that receive over \$500,000 in funding from the City in a single year to conduct an audit and submit it to funding department(s) within 180 days of the close of the contractor's fiscal year. All contractors that receive between \$250,000 and \$500,000 in funding from the City in a single year would undergo a financial review by a CPA and submit it in the same time frame. This policy is not yet in effect, but contractors should be informed and prepared for it.</p> <p>If the written opinion references a management letter, then request it and assess items d. and e. If no management letter exists, these items are not applicable. Item e.: If monitoring occurs prior to the 6-month deadline (e.g., in November, when audit is due January), review the prior fiscal year's audit, and determine if the date it was completed was within 6 months of the prior fiscal year's close. This standard is interested in timeliness of audit completion.</p> <p>Item k.: Request both the current and prior year audit. Using the Statement of Cash Flows, add amounts in the line item "Increase (decrease) in Cash and Cash Equivalents" for current year and two prior years. The number should be positive, or agency should have a reasonable explanation.</p> <p><u>Item k. is a pilot standard and items l. and m. are best practices</u> (financial indicators). If the pilot or best practice is not met, this should be noted on the form and letter, but it is not a finding. These standards may indicate problems in the agency's financial health. If the financials are too complex or if the monitor has limited experience, these indicators may trigger a monitor to request support from a financial expert (e.g., lead monitor or Controller's Office).</p> <p>l. Using the Statement of Cash Flows, net cash provided by operating activities (top section of statement) should be positive. If the number is negative, it could mean that the organization is relying on debt or investments to fund its day-to-day operations.</p> <p>m. Operating Cash = $\frac{\text{Cash} + \text{Investments}}{[\text{Operating Expenses} - \text{Bad Debt} - \text{Depreciation}] / 365}$</p> <p>If the number is less than 60, the best practice is not met. The numerator (cash and investments) are found on the Balance Sheet. If an agency has investments, they are generally documented as such. An audit may list them separately or it may incorporate it into "cash" section. The denominator (operating expenses, bad debt and depreciation) are found on the Statement of Functional Expenses, and are labeled in those terms. Document results in the Monitoring Report Letter for trend analysis.</p> | |



Citywide Nonprofit Monitoring and Capacity Building Program

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| Comments for Category 3 – Audited Financial Statements: | | |
| 4. Tax Form <input type="checkbox"/> a. Federal 990 return filed for most recent tax year or request for extension submitted on time | FREQUENCY: ANNUALLY Date of submission is on page 9. A letter requesting an extension is sufficient. To be “on time,” letter must be sent 4.5 months after the close of the fiscal period: Calendar year = May 15 Fiscal year = November 15 If the contractor received an extension, item a. is not a finding, but they must send in tax form when filed. | |



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| <p>5. Fiscal Policies & Procedures</p> <p><input type="checkbox"/> a. Upon turnover of executive director and/or fiscal manager, policies and procedures are reviewed within one year of the change, and updated if necessary [if applicable]</p> <p><input type="checkbox"/> b. Current (updated within the past two calendar years or to reflect monitoring/audit recommendations) [best practice only]</p> <p><input type="checkbox"/> c. Complete (contains policies and procedures related to:</p> <ul style="list-style-type: none"> - <u>Internal controls</u> (including safeguarding of assets, authorization of transactions, reconciliation of accounting records) [per Standard 6c.] - <u>Financial reporting</u> [per Standards 6a., 6d., 9a-c.] - <u>Accounts payable</u> [per Standards 7a-c.] - <u>Accounts receivable</u> [per Standards 5d.] - <u>Payroll</u> (including accounting for leave, signature requirements, documentation of salary levels) [per Standards 8e-f., 15c.] - <u>Procurement of goods and services</u> [per 7e-g., 13a-c.] <p><input type="checkbox"/> d. Implementation of policies and procedures demonstrates appropriate <u>internal controls</u>, including segregation of duties</p> | <p>FREQUENCY: SITE VISITS ONLY</p> <p>Items a-b.: Policies must be reviewed when leadership changes (standard), and should be assessed every two years (best practice), even if no changes are necessary. Agencies can meet the standard by creating a version history to show reviews occurred.</p> <p>Item c.: The document should address ALL items in list with sufficient detail to be actionable, and should be specific to the agency, not generic. The monitor reviewing sections of the form referenced within the standard to left should cross-reference the manual to ensure actions match written procedures.</p> <p>Item d.: Actual implementation may vary based on internal operations. The following are examples of reasonable practices, and monitors should test whether each agency’s policies are reasonable and implemented consistently.</p> <ul style="list-style-type: none"> - Disbursements are made by pre-numbered checks or through a secure electronic system [test: check register or e-check register] - Expenses are pre-approved [test: signed approval forms] - Someone prepares a daily list of all cash and checks immediately upon receipt [test: ledger/list] - Someone performs spot-checks of fiscal practices to test policies are being followed - Bank statements are opened/reviewed by staff or board member who does not have accounting responsibilities [test: bank statement showing address] - Two people count all cash, and/or unannounced counts of petty cash are made by someone other than the fund custodian [test: signed cash counting forms] - Checks over threshold amount (e.g., \$500) are signed by two staff members [test: canceled checks] - Agency follows its own (and funders’) policies for timely invoicing - Agency conducts a biannual equipment inventory [per federal funding requirements, if applicable] | |



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| <p>6. Financial Reports</p> <p>Balance Sheet (aka Statement of Financial Position):</p> <p><input type="checkbox"/> a. Current (as of the last four months, at least)</p> <p><input type="checkbox"/> b. Working capital ratio is greater than 1</p> <p><input type="checkbox"/> c. Current bank reconciliation (as of the last four months, at least)</p> <p>Profit and Loss Statement (aka Statement of Activity):</p> <p><input type="checkbox"/> d. Current (as of the last four months, at least)</p> <p><input type="checkbox"/> e. Shows year-to-date (YTD) income and expense by program, contract or funding source, including indirect costs</p> <p><input type="checkbox"/> f. Year-to-date net income is either a positive number or the Contractor provides a sound explanation of how it will be positive by the end of the fiscal year</p> | <p>FREQUENCY: ANNUALLY</p> <p>Item b. Working Capital = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$</p> <p>Divide Current Assets (all assets that could be converted to cash in less than 1 year) by Current Liabilities (all money owed by the agency and due within 1 year). A ratio greater than 1 signals the short-term capacity to pay all current liabilities from current asset sources. This measure shows the capital needed to carry out the day-to-day work and should always be positive.</p> <p>Current Assets = Cash + Cash Equivalents + Accounts Receivable + Inventory + Marketable Securities</p> <p>Current Liabilities = Accounts Payable + Grants Payable + Accrued Salaries + current portion of long-term debt</p> <p>Item e.: Monitors should request the chart of accounts from the agency to better understand the agency's structure and confirm no comingling of funds has occurred when reviewing the income and expenses by program or funding source.</p> | |



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| <p>7. Invoices</p> <p>Expenses:</p> <p><input type="checkbox"/> a. Expenses tested on invoices have supporting documentation: credit card charges and/or petty cash expenditures are all documented with an original receipt and reasonably tie to the cost allocation plan.</p> <p><input type="checkbox"/> b. Contractor follows its policies for writing checks, credit card use, petty cash use, and/or reimbursement for expenses tested on invoices</p> <p><input type="checkbox"/> c. Tested expenses on invoices appear to be reasonably associated with the program budget</p> <p>If Contract uses units of service (usually DPH only):</p> <p><input type="checkbox"/> d. Units of service provided are documented and agree with invoices</p> <p>If invoices include payments to subcontractors:</p> <p><input type="checkbox"/> e. Subcontractor authorized by contract</p> <p><input type="checkbox"/> f. Contractor paid its subcontractors' invoices per the schedule established in the subcontracting agreement and/or prior to receiving City reimbursement for the services delivered</p> <p><input type="checkbox"/> g. Subcontractor invoices show basis for work billed as performed (units of service, hours, reimbursable costs)</p> | <p>FREQUENCY: SITE VISITS ONLY</p> <p>For items a. through d., test selected expenses on selected invoices, requesting documentation and explanation from Contractor as needed.</p> <p>For items e. through g., request and review subcontracting agreement and invoices as needed for select months.</p> <p>Check whether invoices follow the cost allocation procedures. This is not a finding, as there may be reasons why they don't match exactly, but it could point to a pattern of inconsistent allocation to be explored in category 2.</p> | |



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| <p>8. Payroll</p> <p><input type="checkbox"/> a. State (DE 9 and DE 9C) and federal (941) payroll tax returns were filed by the end of the month following the end of the quarter for monitoring months under review</p> <p><input type="checkbox"/> b. Employees paid with City funds listed on invoices checked in Section 7 above are listed on the DE 9 and DE 9C for the quarter(s) that includes the monitoring months under review</p> <p><input type="checkbox"/> c. Documentation that payroll taxes due were actually paid</p> <p>Timesheets:</p> <p><input type="checkbox"/> d. If employee time is paid by more than one source, it is recorded by funding source or program on timesheets</p> <p><input type="checkbox"/> e. Employee & supervisor signatures on timesheets in ink (e-timesheets are acceptable, with demonstration or verification of e-signature, or written procedures about how e-timesheets are signed)</p> <p><input type="checkbox"/> f. All changes to timesheet are initialed by supervisor and employee in ink (e-timesheets are acceptable with demonstration or verification of the approval process for changes, or written procedures about how e-timesheets are changed)</p> <p><input type="checkbox"/> g. Timesheets of employees paid with City funds listed on invoices checked in Section 7 above list hours worked that are consistent with invoices</p> | <p>FREQUENCY:</p> <ul style="list-style-type: none"> • Items a & c: ANNUALLY • Items b, d-g: SITE VISITS ONLY <p>Unless there were prior year findings in these areas, contractors do not need to submit timesheets, and standards b., d., e., f., and g. do not apply in Self-Assessments. Items a. and c. still apply for all monitoring. Departments with federal funding in their contracts may choose to request timesheets at any point to validate payroll expenses on invoices.</p> <p>For Site Visits, request and review the Contractor’s DE 9, DE 9C, and 941 returns, payroll tax verification, bank statements, select employee timesheets, and payroll register/ journal for the months under review.</p> <p>For item c., the contractor should provide either a canceled check or the invoice/statement from a payroll preparation company that indicates they paid the payroll tax for the quarter.</p> <p>For item d., contractors have the option of using timesheets or conducting regular time studies. Nonprofits should ask their monitor if they are required to use timesheets for federal funding.</p> <p>Timesheets should be prepared monthly or more frequently, represent actual time and effort (i.e., after-the-fact, by program staff), distributed by program or funding sources, and encompass all activities performed by employee (i.e., account for 100% of an employee’s time). Time studies should be conducted on a regular basis, though frequency may be based on the degree of task variability experienced by staff. If activities remain constant throughout the year, time studies can occur annually. If there is a significant event that impacts staff activities, or if there are consistent or seasonal changes in work, then time studies should occur once per quarter. Employees should track their time in at least 30-minute increments by program for two weeks, and time study formats should be standard across all employees.</p> | |



Citywide Nonprofit Monitoring and Capacity Building Program

COMPLIANCE REVIEW

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|---|---|----------|
| <p>9. Board Oversight</p> <p>Fiscal Standards:</p> <p><input type="checkbox"/> a. Minutes show that the Board approved the current agency-wide budget</p> <p><input type="checkbox"/> b. Minutes show that financial reports are shared with the Board (or finance committee) at least quarterly, or more regularly when financial concerns warrant it</p> <p><input type="checkbox"/> c. Minutes show that the Board reviewed the most recent audit within the fiscal year</p> <p>Compliance Standards:</p> <p><input type="checkbox"/> d. Minutes show that if a paid City employee or City commission member is on the Board, he or she did not vote on items related to City contracts with their affiliated City department (excluding vote on Agency-Wide Budget)</p> <p><input type="checkbox"/> e. Minutes show that if the Executive Director is a member of the Board, s/he does not vote on his or her compensation</p> <p><input type="checkbox"/> f. Board conducts a performance review of the Executive Director annually</p> | <p>FREQUENCY: ANNUALLY</p> <p>Board minutes will be reviewed to assess both Fiscal and Compliance standards. Items a-d. are fiscal, and e-f. are compliance-related.</p> <p>The site visit letter should indicate that board meeting minutes will be used to assess these standards so that the contractor can pull the appropriate meeting minutes ahead of time.</p> <p>Boards do not need to “approve” the financial reports or audit, but do need to show that they conducted a review. Review by a finance subcommittee is acceptable. If the minutes are not detailed, request additional supporting documentation that could indicate such a review.</p> <p>Items d-e.: Request copy of Board Roster to verify membership of City staff members or commissioners.</p> <p>Board minutes may also be used in Category 10. Public Access (below), as needed.</p> | |



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| Standards | Guidance | Comments |
| <p>10. Public Access (Administrative Code Section 12L)</p> <p><input type="checkbox"/> a. Contractor has a written policy that it must maintain and make available for public inspection within 10 days of the request (1) most recent budget, (2) most recently filed State and federal tax returns, and (3) any financial audits and performance evaluations performed by or for the City pursuant to a City contract</p> <p><input type="checkbox"/> b. At least two meetings with quorum status are open to the public each year</p> <p><input type="checkbox"/> c. These two meetings are announced to the general public at least 30 days in advance through the SF Public Library and the Clerk of the Board of Supervisors</p> <p><input type="checkbox"/> d. By-laws include requirements for client representation on Board, or Contractor makes other good-faith efforts to ensure client representation</p> | <p>**ONLY APPLICABLE FOR CONTRACTORS RECEIVING AT LEAST \$250,000 IN CITY FUNDING. All others n/a.**</p> <p>FREQUENCY:</p> <ul style="list-style-type: none"> • Item a.: AT FIRST MONITORING (and as needed) • Items b-d.: SITE VISITS ONLY <p>Item a. A sample Public Access Policy can be found online at: http://sfcontroller.org/modules/showdocument.aspx?documentid=6639. Monitors should refer any contractors lacking a written policy to the website for corrective action.</p> <p>Item b-c. Request the email or fax sent to Board of Supervisors and Library to verify the date both meeting notices were posted. If contractor cannot produce documentation for both, this is a finding.</p> <p>Item d. Per Administrative Code Sec. 12L, if bylaws do not include seats set aside for client or community representation, good faith efforts at recruitment must include distributing notice of Board vacancies by means reasonably calculated to come to the attention of the recipients; providing an opportunity for members of the public to propose him/herself or another for nomination at one public board meeting per year; and providing an opportunity for members of the public to comment on board membership at one public board meeting per year.</p> <p>Test this item by reviewing meeting agendas for public meetings for items regarding board membership, or requesting materials used by the agency to outreach about board vacancies among client populations.</p> | |



Citywide Nonprofit Monitoring and Capacity Building Program

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| <p>11. Subcontracts (including fiscal sponsors & fiscal intermediaries)</p> <p><input type="checkbox"/> a. Documentation that procurement procedures (and/or the process for entering into legal agreements) in the Contractor’s fiscal policies and procedures were followed by Contractor to select subcontractors (if applicable)</p> <p><input type="checkbox"/> b. Legally binding agreements between Contractor and subcontractors are valid and current, and include scope of work/deliverables</p> <p><input type="checkbox"/> c. Documentation that contractor regularly monitors fiscal and programmatic performance of subcontractors providing direct services to clients, including monitoring of invoices (e.g., validating receipts)</p> | <p>FREQUENCY: SITE VISITS ONLY</p> <p>Standards apply to subcontracts where the recipient provides direct services to clients. Vendor or consultant subcontracts (e.g., evaluation services) do not need to be monitored in these ways.</p> <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted.</p> | |
| <p>12. Licenses</p> <p><input type="checkbox"/> a. Site licenses required by City contracts are available, verified and current</p> <p><input type="checkbox"/> b. Staff licenses required by City contracts are available, verified and current</p> | <p>FREQUENCY: SITE VISITS ONLY</p> <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted.</p> | |
| <p>13. Personnel Policies</p> <p><input type="checkbox"/> a. Written and current personnel/ employee manual, including:</p> <ul style="list-style-type: none"> - Equal Employment Opportunity - Harassment and Discrimination - Reasonable Accommodation - ADA - Grievance Procedures <p><input type="checkbox"/> b. Evidence that staff were trained regarding personnel policies</p> <p><input type="checkbox"/> c. Documentation of the following is maintained on file:</p> <ul style="list-style-type: none"> - Job description - Employment application or résumé - Employment confirmation or letter of hire - Salary information including adjustments - Verification of employee orientation - Annual TB clearance (as applicable) - Fingerprinting (required for children’s services) | <p>FREQUENCY:</p> <ul style="list-style-type: none"> • Item a.: AT FIRST MONITORING (and as needed) • Items b. & c.: SITE VISITS ONLY <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted.</p> <p>Proof of training may include a training sign-in sheet or individual notations of training dates in the personnel file, as well as a signed acknowledgement that the employee has received a copy of the personnel policies.</p> <p>Monitors can request that the contractor extract specific documents from personnel files at the start of the meeting rather than sort through unrelated personnel information during the visit.</p> | |



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| <p>14. Emergency Operations Plan</p> <p><input type="checkbox"/> a. Written emergency operations plan</p> <p><input type="checkbox"/> b. Plan contains contingency planning, including an alternate site, if needed</p> <p><input type="checkbox"/> c. Staff and volunteers were trained within the last year on the emergency plan</p> <p><input type="checkbox"/> d. At least one fire drill and one earthquake drill have been conducted in last year</p> | <p>FREQUENCY:</p> <ul style="list-style-type: none"> • Items a. & b.: AT FIRST MONITORING (and as needed) • Items c. & d.: SITE VISITS ONLY <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted. Proof of training and drills may include a sign-in sheet, documentation in the personnel file, or an agency-wide email or posted announcement of the training or drill (items c. and d.).</p> | |
| <p>15. Americans with Disabilities Act (ADA)</p> <p><input type="checkbox"/> a. Written policies and procedures to allow people with disabilities to benefit from services and containing an agency-wide ADA grievance procedure</p> <p><input type="checkbox"/> b. Staff is trained regarding Contractor's ADA policies and procedures</p> | <p>FREQUENCY:</p> <ul style="list-style-type: none"> • Item a.: AT FIRST MONITORING (and as needed) • Item b.: SITE VISITS ONLY <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted. Proof of training may include a sign-in sheet, documentation in the personnel file, or an agency-wide email or posted announcement of the training (item b.).</p> | |
| <p>16. Data Universal Numbering System (DUNS)</p> <p><input type="checkbox"/> a. Demonstration of registered DUNS number if contractor receives federal or state funds.</p> | <p>FREQUENCY: AT FIRST MONITORING (and as needed)</p> <p>Unless there is a prior year finding in this category, it will not be monitored during a Self-Assessment, and no related documents need to be submitted.</p> | |



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| GOVERNANCE REVIEW | | |
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| <p>17. Board of Directors Best Practices</p> <ul style="list-style-type: none"> <input type="checkbox"/> a. Assist with the raising of funds <input type="checkbox"/> b. Participate in annual giving to agency <input type="checkbox"/> c. Achieve quorum at every meeting <input type="checkbox"/> d. Board reviews IRS Form 990 (or is distributed to members) <input type="checkbox"/> e. Bylaws define term limits, quorum, committee structures, and voting/decision-making process <input type="checkbox"/> f. Board leadership positions filled <input type="checkbox"/> g. Board is conducting active recruitment to fill vacancies <input type="checkbox"/> h. Conflict of Interest policy exists <input type="checkbox"/> i. Agency has a Board Manual documenting the best practices described here | <p>FREQUENCY: ANNUALLY</p> <p>Provide the contractor with the Governance Review Checklist with the Site Visit Letter or Self-Assessment Letter. The Contractor should fill it out and submit it at the time of the monitoring.</p> <p>Monitoring staff should review governance best practices with contracted agencies, identifying areas of strength and areas for improvement. Deviation from these best practices will not be considered monitoring findings in the Monitoring Report Letter; however as important indicators of healthy nonprofits, they will be tracked in a separate section of the report.</p> <p>Upload the checklist to the contractor’s SharePoint library, and only document the areas of weakness in the Monitoring Report Letter through the standard process of indicating findings.</p> | |

Note about Frequencies:

City departments may elect to monitor any element of this form annually, regardless of the frequency stated in the guidance. In particular, if a contractor receiving a self-assessment has an unresolved finding in the prior year, monitors must re-assess whether the contractor has come into conformance, even if the frequency guideline indicates that the standard is only monitored during site visits.