



ATTACHMENT □
FISCAL ABILITY QUESTIONNAIRE

CITY OF PHOENIX

8. Does your organization maintain a manual regarding **Financial** policies and procedures?
- Yes
 - No

If yes, when was it last updated? _____

If yes, does the **Financial Manual** contain at a minimum?

(A) Minimum Accounting Standards such as:

- Maintaining separate accounts for each grant or contract?
 - Yes
 - No
- Supporting entries to general or subsidiary ledgers by keeping original books of entry such as cash disbursement journals or cancelled checks?
 - Yes
 - No
- Maintaining adequate supporting documentation for all contract expenditures, including copies of invoices, statements, sales tickets, billings for services, deposit slips, lease/rental agreements, mortgages, and/or any other documentation that, in any way, affect contract expenditures.
 - Yes
 - No
- Tracking contract expenditures against the approved budget amount within the approved period.
 - Yes
 - No

(B) Minimum Cash Management Standards such as

- Identifying first and second signature authority for cash disbursements by maintaining current memo on file
 - Yes
 - No
- Controlling use of checks to prevent misuse?
 - Yes
 - No



**ATTACHMENT 2
FISCAL ABILITY QUESTIONNAIRE**

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- Separating responsibilities of staff who initiate purchases versus staff who approve vendor invoices and/or sign checks
 - Yes
 - No

- Reconciling bank account statements at least once a month.
 - Yes
 - No

(C) Minimum Payroll Standards such as:

- Requiring written authorizations when:
 - New employees are added
 - Existing employees have changes in rates of pay
 - Existing employees are removed from payroll
 - Employees' payroll deductions
 - Accounting distributions set up of employees' payroll costs
 - Payroll time sheets prior to paying employee

- Maintaining Payroll registers, labor distribution reports, and payroll master control reports.
 - Yes
 - No