# **CCMHB/CCDDB Financial Accountability Checklist**

Agencies are responsible for completion and inclusion of the checklist by the Certified Public Accountant hired to prepare the audit. The checklist is to be attached to the Schedule of Operating Expenses.

1. \_\_\_\_\_ Agency Board-approved financial procedures in place that include separation of duties for preparation of payment authorization, approval of authorization, and check signatories.
2. \_\_\_\_ Agency Board review of financial statements at Agency Board meetings. Source Document: Agency Board meeting minutes dated \_\_\_\_\_\_\_\_\_\_\_
3. \_\_\_\_\_ Agency Board Minutes with motion approving CCMHB/CCDDB grant applications for current year. Minutes Dated \_\_\_\_\_\_\_
4. \_\_\_\_\_ Agency Board minutes with motion approving the budget for Fiscal Year under review. Minutes Dated \_\_\_\_\_\_\_\_\_
5. \_\_\_\_\_ Verification the agency has fulfilled its response to any findings or issues cited in the most recent Auditor’s issuing of a Management Letter, if applicable.
6. \_\_\_\_\_ Demonstration of tracking of staff time (e.g. time sheets).
7. \_\_\_\_\_ Proof of payroll tax payments for one quarter. Payment Dates\_\_\_\_\_\_\_
8. \_\_\_\_\_ Form 941 or IL-941 or UC3. Comparison of payroll tax amounts and alignment to period. Dated \_\_\_\_\_\_
9. \_\_\_\_\_ W-2s and W-3. Compare to the gross on 941. Dated \_\_\_\_\_\_
10. \_\_\_\_\_ Verify proof of 501-C-3 status (IRS Letter), if applicable.
11. \_\_\_\_\_ IRS 990 Form or AG990-IL. Confirmation that 501-C-3 status is maintained. Dated \_\_\_\_\_\_
12. \_\_\_\_\_ IRS 990 Form or AG990-IL for associated foundation, if applicable. Dated \_\_\_\_\_\_
13. \_\_\_\_\_ Secretary of State Annual Report. Dated \_\_\_\_\_\_\_
14. \_\_\_\_\_ Accrual accounting method is in use.