**CHF Financial File Checklist**

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| **Agency/Program:**  | **File Reviewer:**  |

**Annual Checklist (check every year)**

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| --- | --- | --- | --- |
| **File Section** | **Query** | **Compliant?** | **Notes** |
| Staff Files | Signed Cheque requisitions (or other sufficient approval documentation) exist for all staff expenses |  |  |
| Staff expenses fall within eligible cost guidelines?  |  | (*List any non-eligible expenses claimed.)* |
| Police Check (For front line staff only) |  |  |
| Signed Confidentiality Agreement (or similar). |  |  |

**Checklist (check only if previously non-compliant)**

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| **File Section** | **Query** | **Compliant previous yrs?** | **2013/14 Compliant?** |
| Insurance Certificates and Documentation | General Liability Insurance? (Recommended > $2m) |  |  |
| Worker’s Compensation? (Mandatory – either proof of assessment/ payment or letter of exemption & disability cover) |  |  |
| Vehicle/Building insurance? (If appropriate > $1m) |  |  |
| Directors & Officers Insurance? (Recommended - no minimum) |  |  |
| Renters Insurance if operating a CHF master leased building? (Recommended - no minimum) |  |  |
| Other Insurance undertaken – provide details?  | n/a |  |
| Donation Receipt  | Donation Receipt includes all required information. (See checklist) |  |  |
| HR Policy and/or Orientation Handbook | Standard (basic) medical cover provided?  |  |  |
| Includes Health and Safety information?  |  |  |
| Includes Harassment policy and information?  |  |  |
| Financial Policies (if written) | Written Policies corroborate verbal discussion?  |  |  |
| Policy on Signing Authorities?  |  |  |
| Policy on Cash Handling?  |  |  |
| Policy on Fraud Prevention?  |  |  |
| Policy on Credit Card use?  |  |  |
| Policy on Whistle Blowing?  |  |  |
| Policy on Expenses? (Approval hierarchy) |  |  |
| Policy on Expenses? (Reasonable staff expense guidelines) If so, are guidelines in line with Eligible Costs? |  |  |

**Other Questions**

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| --- | --- |
| **Question** | **Comments** |
| What are the program’s other funding sources, what are the funding stipulations attached to these sources and how does the program calculate and allocate surplus/deficit?*Follow up triggers**- There is no [Damage deposit] client expense in your budget. Is this because you do not provide this support for your clients?**- Your organizational chart indicates there are additional staff. Who pays for their salaries?**- Are there additional administrative overheads that are covered from the general operating funds?* | *Sources* – *Stipulations* – *Surplus/Deficit allocation* –  |
| How does the agency monitor expenditures and report budget variances greater than 10% as defined in your funding agreement?*Follow up triggers**- Last year you [trended towards a budget variance for [#] quarters/ returned a surplus/ had material change] and did not request for a material change or additional funds until [date]. Where was the breakdown in budget monitoring that allowed this to occur ?**- What measures are in place to ensure that the spending matches what is appropriate given the number of clients (occupancy – ie; if only tracking at 50% occupancy should only be tracking at 50% spending)?**- What additional measures could be taken to ensure CHF is aware of any variances or trends towards variances*  |  |

**Receipt Checklist**

Do the official donation receipts of the charity contain these mandatory elements:

**For gifts of cash:**

* a statement that it is an official receipt for income tax purposes;
* the name and address of the charity as on file with the CRA;
* the charity's registration number;
* the serial number of the receipt;
* the place or locality where the receipt was issued;
* the day or year the donation was received;
* the day on which the receipt was issued if it differs from the day of donation;
* the full name and address of the donor;
* the amount of the gift;
* (under proposed legislation) the value and description of any [advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/glssry-eng.html#advantage) received by the donor;
* (under proposed legislation) the [eligible amount](http://www.cra-arc.gc.ca/chrts-gvng/chrts/glssry-eng.html#eligamt) of the gift;
* the signature of an individual authorized by the charity to acknowledge donations; and
* the name and Web site address of the Canada Revenue Agency (www.cra.gc.ca/charities).

**For non-cash gifts (gifts in kind), these additional elements:**

* the day on which the donation was received (if not already indicated);
* a brief description of the property transferred to the charity;
* the name and address of the appraiser (if property was appraised); and
* (under proposed legislation) in place of the amount of the gift mentioned above, the [deemed fair market value](http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/dmdfmv-eng.html) of the property.

**Note**
For gifts in kind, the eligible amount of the gift cannot exceed the deemed fair market value of the item. An [appraisal](http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/csp/csp-f07-eng.html) is recommended for items valued at $1,000 or more.