

**New York City  
Department of Youth and Community Development**

**Fiscal Field Review Questionnaire - Fiscal Operations**

This Field Review Questionnaire (FRQ) is designed as a tool to assist the contracted Fiscal Agent and/or Department of Youth and Community Development (DYCD) staff evaluate contracted community-based organizations (CBOs) through clear and consistent standards and measurements. The FRQ reviews the CBOs compliance with applicable Federal, State and City regulations, as well as with specific DYCD requirements. While one of the goals of the FRQ is to ensure contract compliance, DYCD will also use any information gathered through this process to assist CBOs in need. This may include one-on-one assistance provided by the Department's Contract Agency Finance staff on how to prepare program expenditure reports or by the Department's Program Operations' Contract Managers on how to maintain appropriate records, etc. It may also include referral to one of the Department's technical assistance providers for assistance in preparing and maintaining books and records, information technology solutions, diversification of revenues, etc., or referral to the Department's contracted Fiscal Agent for direct and more intensive financial oversight.

The FRQ is comprised of the following sections:

- Section 1: Basic Information
- Section 2: General Administrative
- Section 3: Payroll
- Section 4: Taxes
- Section 5: Consultants/Contract Services/Participants
- Section 6: General Accounting/Bookkeeping
- Section 7: Purchasing Procedures/Fixed Assets/Inventory
- Section 8: Income Generating/Fund Raising
- Section 9: Program Expenditure Report Summary (PERS)
- Section 10: Miscellaneous (Internal Control, Loans/Transfers, Security Deposits)
- Section 11: Audit Issues
- Section 12: Exit Conference

**New York City  
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 Fiscal Field Review Questionnaire - Fiscal Operations**

**Section 1: Basic Information**

**Name of Contract Agency:**

**Address of Accounting/Administrative/Fiscal Records:**

<b>Contract Identification Number:</b>	<b>Contract Amount:</b>	<b>Budget/Fiscal Year Amount</b>
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1.

2.

3.

**Date of Contract Registration**

1.

2.

3.

**Contract/Budget Term:**

1.

2.

3.

**Contract Agency Staff Present/Titles:**

1.

2.

3.

<b>Date of Visit:</b>	<b>Visit Number (Initial or Repeat - Indicate #)</b>	<b>Initial</b>
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<b>Time of Arrival:</b>	<b>Time of Departure:</b>
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**Description of Findings:**

**Follow-up Action(s) Required:**

*Signature of Executive Director or Designee/Date*

Staff:	Manager:	Partner:
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*Firm's Authorized Signature/Date*

*Signature of DYCD Audit Staff Reviewer/Date*

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**Section 2: General Administrative**

<b>1. Does your agency maintain a current copy of the executed contract, any modifications, and the approved budget.</b>	✓	<b>No</b>								
<p><i>* Ensure that the contract and modifications are consistent with the information they have, fully executed, registered, and complete with budget and workscope.</i></p> <p><i>* Comments/Explanation:</i></p>										
<b>2. Is the record-keeping done at the administrative office being visited?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* Comments/Explanation:</i></p> <p><i>* If not, please provide the address where the record-keeping is done:</i></p>										
<b>3. Does your agency have on-staff someone responsible for handling financial matters?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* If yes, please list these staff:</i></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"><u>Name</u></th> <th style="width: 25%;"><u>Title</u></th> <th style="width: 25%;"><u>Name</u></th> <th style="width: 25%;"><u>Title</u></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			<u>Name</u>	<u>Title</u>	<u>Name</u>	<u>Title</u>				
<u>Name</u>	<u>Title</u>	<u>Name</u>	<u>Title</u>							
<b>4. Does your agency have diverse resources/revenues? (Is it a multi-funded agency)?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* If yes, please describe other revenue sources:</i></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"><u>Funding Source</u></th> <th style="width: 25%;"><u>Approx. Annual \$</u></th> <th style="width: 25%;"><u>Funding Source</u></th> <th style="width: 25%;"><u>Approx. Annual \$</u></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			<u>Funding Source</u>	<u>Approx. Annual \$</u>	<u>Funding Source</u>	<u>Approx. Annual \$</u>				
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<b>5. Is your agency completely dependent on DYCD/City funds?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* If yes, please describe any efforts to diversify revenue sources:</i></p>										
<b>6. Does your agency have other financial resources, such as real estate, investments, etc?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* If yes, please describe:</i></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"><u>Assets</u></th> <th style="width: 25%;"><u>Approx. Value</u></th> <th style="width: 25%;"><u>Assets</u></th> <th style="width: 25%;"><u>Approx. Value</u></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			<u>Assets</u>	<u>Approx. Value</u>	<u>Assets</u>	<u>Approx. Value</u>				
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<b>7. Has your agency encountered barriers in obtaining outside funding?</b>	<b>Yes</b>	<b>No</b>								
<p><i>* If yes, please describe the barriers:</i></p>										

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**Section 3: Payroll**

<b>1. Does the contract agency maintain timesheets/cards for employees paid under DYCD's contract? Are they available for review?</b>	<b>Yes</b>	<b>No</b>
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\* If yes, randomly review above (see question no. 2).

<b>2. Are time sheets or time cards dated and signed by employees and approved by a supervisor, director, and/or board member?</b>	<b>Yes</b>	<b>No</b>
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\* Determine the number of employees/timesheets or timecards: \_\_\_\_\_ then:

- o If the number of employees/timesheets or timecards do not exceed 10, randomly select 4 for verification and list the employees verified:
- o If the number of employees/timesheets or timecards exceeds 10 but not 20, randomly select 6 for verification and list the employees verified:
- o If the number of employees/timesheets or timecards exceeds 20 but not 40, randomly select 8 for verification and list the employees verified:
- o If the number of employees/timesheets or timecards exceeds 40, randomly select 10 for verification and list the employees verified:

\* Comments/Explanation:

**Pay Period:**

<u>Name</u>	<u>Prepared</u>	<u>Employee Dated</u>	<u>Employee Signed</u>	<u>Supervisor Approved</u>
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<b>3. Does your agency utilize electronic systems/computers for recording employees daily attendance?</b>	<b>Yes</b>	<b>No</b>
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\* If yes, review procedures to your satisfaction, explain the same, and attach a sample of 1-2 of the electronic documents generated.

\* Comments/Explanation:

<b>4. Does the contract agency maintain a sign-in and out attendance sheet?</b>	<b>Yes</b>	<b>No</b>
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\* Ascertain whether or not sign-in and out sheets are maintained; review the supervision of the attendance policies; and list the name of the person who approved the document.

\* Comments/Explanation:

**Employee name and title in charge of approving the attendance sheet:**

<u>Name</u>	<u>Title</u>
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<b>5. Are evidence of credentials and qualifications of staff members maintained in the files?</b>	<b>Yes</b>	<b>No</b>
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\* Randomly review 2-3 personnel folders to ensure they include relevant employee data and educational documentation, such as diplomas, certificates, or other degrees, and professional experience documentation such as resumes, references, etc.

\* Comments/Explanation:

<u>Name</u>	<u>Records Complete</u>
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**Section 3: Payroll (continued)**

<b>6. Is the Executive Director paid with DYCD funds?</b>	<b>Yes</b>	<b>No</b>
<p><i>* Comments/Explanation:</i></p> <p><b>Percentage of time paid with DYCD funds:</b></p>		
<b>7. Is a time sheet/time card for the Executive Director maintained by the contract agency?</b>	<b>Yes</b>	<b>No</b>
<p><i>* Comments/Explanation:</i></p>		
<b>8. Does a Board Member approve the time sheet/time card of the Executive Director?</b>	<b>Yes</b>	<b>No</b>
<p><i>* Comments/Explanation:</i></p>		
<b>9. Are time sheets/time cards maintained at other program sites?</b>	<b>Yes</b>	<b>No</b>
<p><i>* If yes, please explain the measures taken by the CBO management to monitor/verify daily attendance and ensure control and supervision. Also, explain what documents and supporting payroll is/are maintained at the administrative office.</i></p>		
<p><i>* Comments/Explanation:</i></p> <p><b><u>Document maintained at the Admin. Office</u></b></p> <p><b><u>Who verify daily attendance and how</u></b></p>		
<b>10. Does the contract agency maintain a current payroll register?</b>	<b>Yes</b>	<b>No</b>
<p><i>* If yes, is payroll done manually by an in-house computer system or by an outside contractor?</i></p>		
<p><i>* Comments/Explanation:</i></p> <p><b>Name of the outside contractor (if any):</b></p>		
<p><i>* If yes, is the payroll register approved by the Executive Director?</i></p>		
<p><i>* Comments/Explanation:</i></p>		
<b>11. Are vacation and sick leave records maintained for each employee paid with DYCD's funds indicate accruals, compensatory time, if applicable, usage, and balances?</b>	<b>Yes</b>	<b>No</b>
<p><i>* Comments/Explanation:</i></p>		

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**Section 4: Taxes**

<b>1. Did your contract agency file tax returns and pay the tax liabilities during the two (2) preceding quarters?</b>	<b>Yes</b>	<b>No</b>
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\* Examine those returns and evidence of payment (cancelled checks, electronic fund transfer documents, bank statements, payroll registers, general ledgers, etc.) to ascertain payment of the tax liabilities for federal, Social Security, Medicare, NY State/City Income Taxes, and also NY State Unemployment Insurance.

\* If no, please explain:

\* Comments/Explanation:

<u>Type of Form</u>	<u>Period</u>	<u>Evidence of Payment</u>
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<b>2. Did the contract agency deposit/pay payroll taxes during the last payroll period?</b>	<b>Yes</b>	<b>No</b>
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\* Please enter data supporting deposit/payments.

\* Comments/Explanation:

<u>Type of Tax</u>	<u>Date Deposited</u>	<u>Amount</u>
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<b>3. Are there any other outstanding tax liabilities?</b>	<b>Yes</b>	<b>No</b>
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\* Randomly review/investigate prior tax returns and research records such as minutes of Board meetings to determine if there is/are outstanding tax liabilities.

\* Comments/Explanation:

<b>4. Is your contract agency exempted from Income Taxes under current Internal Revenue Code Section 501(c)?</b>	<b>Yes</b>	<b>No</b>
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\* If yes, is an exemption certificate available? Please attach a copy to this report.

\* Comments/Explanation:

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**Section 5: Consultants/Contract Services/Participants**

<b>1. Is there a consultant line on the budget?</b>	<b>Yes</b>	<b>No</b>				
* <i>Comments/Explanation:</i>						
<b>2. Is there an executed consultant contract agreement?</b>	<b>Yes</b>	<b>No</b>				
* <i>Comments/Explanation:</i>						
<table style="width: 100%; border: none;"> <tr> <td style="width: 30%;"><u><b>Name</b></u></td> <td style="width: 70%;"><u><b>Type of Services</b></u></td> </tr> </table>			<u><b>Name</b></u>	<u><b>Type of Services</b></u>		
<u><b>Name</b></u>	<u><b>Type of Services</b></u>					
<b>3. Does the consultant agreement include name, address, social security number, employer registration number, fee/rate of payment, time/hour, and a description of services/products to be provided?</b>	<b>Yes</b>	<b>No</b>				
* <i>Review and compare the consultant contract/agreement against the DYCD budget to ascertain that the terms established in the agreement are in accord with the conditions/specifications established in the approved budget. Any deviation/differences should be clearly discussed and documented.</i>						
* <i>Comments/Explanation:</i>						
<b>4. Does the CBO maintain a consultant folder containing credentials, qualifications, type of work/service/product to be provided by the consultant and also an evaluation of the same and any other requirement/provision established in the DYCD Fiscal Manual?</b>	<b>Yes</b>	<b>No</b>				
* <i>Review the consultant's credentials and other documents in the folder and compare/verify against the consultant agreement/contract/budget and DYCD Fiscal Manual to ascertain compliance.</i>						
* <i>Comments/Explanation:</i>						
<b>5. Are stipends allocated in the budget for participants?</b>	<b>Yes</b>	<b>No</b>				
* <i>Comments/Explanation:</i>						
<b>6. Does your contract agency maintain appropriate documentation to support the payment of stipends to participants?</b>	<b>Yes</b>	<b>No</b>				
* <i>Review documentation supporting payment of stipends to participants of training/program activities which should include, but should not be limited to, daily attendance, summary of daily/weekly payment, etc.</i>						
* <i>Comments/Explanation:</i>						
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%;"><u><b>Activities</b></u></td> <td style="width: 20%;"><u><b>Periods</b></u></td> <td style="width: 20%;"><u><b>Total Amount</b></u></td> <td style="width: 35%;"><u><b>Properly Supported</b></u></td> </tr> </table>			<u><b>Activities</b></u>	<u><b>Periods</b></u>	<u><b>Total Amount</b></u>	<u><b>Properly Supported</b></u>
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**Section 6: General Accounting (Accounting/Bookkeeping Procedures)**

<b>1. What accounting method was used to account for DYCD's funds?</b>	<b>Yes</b>	<b>No</b>
<i>* Comments/Explanation: Modified accrual basis or cash basis</i>		
<b>2. Is the accounting/bookkeeping/recordkeeping system computerized?</b>	<b>Yes</b>	<b>No</b>
<i>* Comments/Explanation:</i>		
<b>3. Does your contract agency maintain a "Chart of Accounts"?</b>	<b>Yes</b>	<b>No</b>
<i>* If yes, attach a copy to this report.</i>		
<i>* If no, please explain why.</i>		
<b>4. Does your contract agency maintain a cash receipts and cash disbursements journal?</b>	<b>Yes</b>	<b>No</b>
<i>* If no, please explain why.</i>		
<b>5. Is a current General Ledger maintained according to the accounting principles prescribed in the DYCD Fiscal Manual for this contract/ program? Is the general ledger manual or computer generated?</b>	<b>Yes</b>	<b>No</b>
<i>* If no, please explain why.</i>		
<b>6. Does your contract agency prepare a Trial Balance monthly?</b>	<b>Yes</b>	<b>No</b>
<i>* If yes, attach a copy of the most recent trial balance to this report.</i>		
<i>* If no, please explain why.</i>		

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**Section 6 General Accounting (continued)**

<b>7. Does your contract agency have an individual in charge of accounting/bookkeeping and finance?</b>	<b>Yes</b>	<b>No</b>
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*\* Comments/Explanation*  
Full time/Part time Status:

<b>8. Is your contract agency enrolled in Electronic Fund Transfer (EFT)?</b>	<b>Yes</b>	<b>No</b>
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*\* If yes, please provide bank name, address, and account number.*  
Bank name                      Address                      Account No.

*\* If no, please explain why and describe what measures the contract agency has taken to become enrolled in EFT.*

<b>9. Does the contract agency have/use/maintain other bank accounts?</b>	<b>Yes</b>	<b>No</b>
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*\* If yes, enter name, address, account number, type of account (for example, general accounting, operating account, program account, payroll account).*  
Name                      Address                      Account No.                      Type of Account

<b>10. Are the bank accounts reconciled monthly?</b>	<b>Yes</b>	<b>No</b>
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*\* If yes, please enter the last month the bank account was reconciled.*

*\* If no, please explain why and describe the measures the agency has undertaken to do this.*

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**Section 7: Purchasing Procedures/Fixed Assets/Inventory**

<b>1. Were there Other Than Personnel expenditures paid with DYCD funds?</b>	<b>Yes</b>	<b>No</b>
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\* *Comments/Explanation:*

<b>2. What procedures are used by the contract agency to purchase goods, commodities, and fixed assets (equipment, furniture, supplies, etc.)?</b>
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\* *Comments/Explanation:*

Purchase order/request system for purchase above \$  
No written pre-purchase approval required

<b>3. Has the contract agency established a Petty Cash fund?</b>	<b>Yes</b>	<b>No</b>
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\* *If no, please explain why:*

<b>4. Is the Petty Cash fund established within the limits and procedures established by DYCD's Fiscal Manual?</b>	<b>Yes</b>	<b>No</b>
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\* *Comments/Explanation:*

**5. How are funds disbursed?**

\* *Review and verify records supporting 5 disbursement of expenses to ascertain that: vouchers/summaries are signed by the program director; approved by the Executive Director; and supported with a receipt/invoice/bill indicating date purchased, item purchased, unit cost, item amount, and total amount.*

\* *Comments/Explanation:*

<u>Item Purchased</u>	<u>Voucher/Summaries Signed by Program Director</u>	<u>Approved by ED</u>	<u>Properly Supported</u>
1			
2			
3			
4			
5			

<b>6. Were purchases made according to the terms specified in the program's contract/budget?</b>	<b>Yes</b>	<b>No</b>
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\* *After review/explanation of the purchasing procedures and documentation, attach copies of the documents supporting 3 purchases with DYCD funds and enter the name of vendors; description of the items equipment/furniture/supplies; addressed delivered; amount, and check number.*

\* *Comments/Explanation:*

Copies of supporting documents (cancelled checks and invoices sent to DYCD)

	<u>Name</u>	<u>Description</u>	<u>Address Delivered</u>	<u>Amount</u>	<u>Check No.</u>
1					
2					
3					

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**Section 7 Purchasing Procedures/fixed Assets/Inventory (continued)**

**7. What methods are used to avoid duplicate payment?**

*\* Comments / Explanation:*

- 1) Cancel paid invoice by stamping "paid" or attaching check stub
- 2) Accounting system prevents duplicate invoice being paid

**8. Has your contract agency obtained fixed assets (equipment, furniture, computers) for \$200 or more charged to DYCD?**

**Yes**

**No**

*\* If yes, attach a list of items purchased.*

**9. Does the contract agency maintain a schedule of fixed assets/inventory of equipment/furniture, etc. purchased with DYCD funds?**

**Yes**

**No**

*\* Comments / Explanation:*

**10. Does the fixed assets schedule agree with on-site equipment?**

**Yes**

**No**

*\* If yes, attach a copy of the fixed*

*\* If no, please explain why:*

**11. Is there additional equipment on site, which is not on the contract agency's fixed assets schedule and purchased with DYCD funds?**

**Yes**

**No**

**12. Was the bidding process used to purchase items \$2500 or more?**

**Yes**

**No**

*\* If no, please explain the process used and why:*



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**Section 9: Program Expenditure Report Summary (PERS)**

<b>1. Does your contract agency have on file copies of the program expenditure report summaries (PERS) submitted to DYCD?</b>	<b>Yes</b>	<b>No</b>
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\* *If yes, what was the last month for which PERS were submitted? (Please detail date submitted)*

\* *Comments/Explanation:*

**Month**

**Date Submitted**

<b>2. Are PERS reports prepared using data from the General Ledger?</b>	<b>Yes</b>	<b>No</b>
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\* *If no, please explain:*

\* *If yes,*

**a)** *Review the last PERS report submitted to DYCD and compare it against the General Ledger. The reviewer should explain any significant differences*

\* *Comments/Explanation:*

**b)** *Review/verify cancelled checks recorded in each of the last PERS reports submitted to DYCD during the two (2) preceding quarters as follows: date, check number, amount of check, name of payee and amount charged to the program. The reviewer should randomly select a 50 percent sample of the cancelled checks to do this evaluation and should explain any differences.*

\* *Comments/Explanation:*

**Month**

**Exception**

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**Section 10: Miscellaneous**

<b>1. Are the responsibilities of making deposits, electronic fund transfers, maintaining the cash receipts journal, preparing/reconciling the bank account(s) properly separated?</b>	<b>Yes</b>	<b>No</b>
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\* *Comments/Explanation:*

\* *Verify functions and list person's name and title to each duty:*

<b>Function</b>	<b>Name</b>	<b>Title</b>
1. Making deposit and EFT		
2. Maintaining cash receipt journal		
3. Reconciling the Bank accounts		

<b>2. Is there a separation of duties between the individual maintaining the cash disbursement journal, authorizing purchases, and authorized to sign checks?</b>	<b>Yes</b>	<b>No</b>
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\* *Comments/Explanation:*

\* *Verify functions and list person's name and title to each duty:*

<b>Function</b>	<b>Name</b>	<b>Title</b>
1. Maintaining cash disbursement journal		
2. Authorizing purchase		
3. Authorized to sign check		
4. Authorized to sign check		

\* *In addition, randomly review some canceled checks to ensure that checks are signed by at least two (2) authorized individuals (DYCD recommends that at least one (1) of the signers be a Board Member).*

<b>3. During the current period, has the contract agency made intra-agency loans affecting DYCD's funds?</b>	<b>Yes</b>	<b>No</b>
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\* *Loans, including interagency loans, are prohibited by the City of New York. However, if such loans have been incurred by the contract agency, they should explain for what reason/purposes the loans were made, as well as whether they were authorized/approved by the Executive Director and the Chairman of the Board of Directors. All such transactions should be properly recorded in the program's General Ledger. Special care/attention should be given to interprogram transfers. Field staff should examine supporting documents for loans/transfers to their satisfaction and disclose/explain the same.*

<b>4. Does the contract agency have security deposits with DYCD funds?</b>	<b>Yes</b>	<b>No</b>
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\* *If yes, please enter the following:*

<b>Company</b>	<b>Amount</b>	<b>Date Established</b>
1.		
2.		

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**Section 11: Audit Issues**

<b>1. Does your contract agency have questioned costs disclosed/reflected in the prior/last audit performed by a CPA firm?</b>	<b>Yes</b>	<b>No</b>
<i>* Review the contract agency's last audit/financial statements to ascertain if there are questioned costs and request its resolutions. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</i>		
<i>* Comments/Explanation:</i>		
<b>2. Does your contract agency have weaknesses and/or conditions reflected in the last audit?</b>	<b>Yes</b>	<b>No</b>
<i>* Review the compliance section of the audit report in order to ascertain its status. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</i>		
<i>* Comments/Explanation:</i>		
<b>3. Does the last audit report indicate the contract agency has monies owed to or owed from DYCD?</b>	<b>Yes</b>	<b>No</b>
<i>* If yes, review the same in order to ascertain its liquidation. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</i>		
<i>* Comments/Explanation:</i>		
<b>Additional Comments</b>		
<b>List of Attachments</b>		
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

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**Section 12: Exit Conference**

*At the conclusion of the field/monitoring visit, an exit conference should be held to review this FRQ and summarize the conditions that may require corrective actions. To follow is a summary of findings, as well as any comments to the report that the contract agency would like to make.*

Discussed with the \_\_\_\_\_ findings noted in the review of  
the fiscal operations.

**Findings:**

1.