

**STATE OF IOWA
COMMUNITY SERVICES BLOCK GRANT PROGRAM (CSBG)**

**FFY 2024 CSBG PROGRAM OPERATIONS REVIEW
(April 5, 2024)**

AGENCY: _____

DATE OF REVIEW: _____

ONSITE-REVIEW OR DESK-REVIEW: _____

CSBG PROGRAM YEAR: 2024 _____

REVIEW CONDUCTED BY: _____

AGENCY STAFF THAT PARTICIPATED: _____

CSBG Program and Fiscal Monitoring

Date of the last CSBG program operations review: _____

YES NO Was the last CSBG program operations review conducted within the last 3 years?
(#1805)
If NO, explain:

YES NO The last program operations review letter was reviewed and discussed with the agency.

Date of the last CSBG fiscal monitoring review: _____

YES NO The last fiscal onsite monitoring review letter was reviewed and discussed with the agency.

Board Structure (#1201)

YES NO Does the agency's board structure consist of at least 9 members?

Agency By-laws and Board Materials

By-laws inspected and adoption date (#1215): _____

YES NO Do the agency's by-laws or board materials include board COMPOSITION (tripartite structure) rules and requirements?

YES NO Do the agency's by-laws or board materials include DEMOCRATIC SELECTION PROCEDURES for filling low-income sector board member seats? (#1209)

YES NO Do the agency's by-laws or board materials include SECTOR RESIDENCY rules and requirements for low-income sector board members? (#1210)

Do the agency's by-laws or board materials include board member TERM LIMIT rules and requirements for the following?

- YES NO (1) Elected Officials (Public)
- YES NO (2) Representatives (Other Major Groups)
- YES NO (3) Low-Income Representatives

YES NO Do the agency's by-laws or board materials include board OFFICER ELECTION rules and requirements?

Agency By-laws and Board Materials (CONTINUED)

YES NO Do the agency's by-laws or board materials include rules and requirements for recording and posting board meeting MINUTES?

YES NO Do the agency's by-laws or board materials include rules and requirements for filling vacant board seats? (#1211)

YES NO Do the agency's by-laws or board materials require at least 50% of the board membership be present to conduct a board meeting? (#1217)

Board Governance (Board Meeting Minutes and Board Information) (#1201 and #1202)

The CAA will inspect the agency's board meeting minutes (last 15+ months) and board information to confirm the following:

- YES NO N/A DEMOCRATIC SELECTION PROCEDURES for filling low-income sector board member seats are being followed
- YES NO SECTOR RESIDENCY rules and requirements for low-income sector board members are being followed
- YES NO N/A Board member TERM LIMIT rules and requirements are being followed
- YES NO N/A Board OFFICER ELECTION rules and requirements are being followed
- YES NO N/A Rules and requirements for filling vacant board seats are being followed
- YES NO Rules and requirements for recording and posting board meeting MINUTES are being followed
- YES NO Agency applications, contracts, and agreements are provided to the board or a board committee
- YES NO Audits, monitoring reports/letters, and other program review reports/letters are provided to the board or a board committee
- YES NO CSBG contract budget amendment requests are reviewed and approved by the board or a board committee
- YES NO CSBG program reports are provided to the board or a board committee

Board Governance (Board Meeting Minutes and Board Information) [CONTINUED] (#1201 and #1202)

Board Vacancies (#1211)

- YES NO Are there any vacant seats on the agency's board?
YES NO N/A Have any of the vacant seats been vacant for the last 9 months?

Board Member Attendance (#1211)

- YES NO Were there board members that did not attend any of the agency's regular board meetings in the last 9 months?

Board Governance (Responsibilities, Policies, Training, etc.)

Board Manuals (#1202)

- YES NO Does the agency provide a board manual (or similar) to each board member?

Duties and Legal Responsibilities (#1203)

- YES NO Does the agency have information verifying that training is provided to board members related to the board's duties and legal responsibilities?

Board Governance (Responsibilities, Policies, Training, etc.) (CONTINUED)

Code of Conduct (Code of Ethics) (#1204)

- YES NO Does the board have adopted ethics standards (Code of Ethics)?
- YES NO Do the board's Code of Ethics include board member fiduciary duties (duty of care, duty of loyalty, and duty of obedience) or equivalent standards?
- YES NO Does the agency have information verifying that training is provided to the board members related to the board's Code of Ethics?

Risk Assessment (#1206, #1207, and #1541)

- YES NO Does the agency's comprehensive agency-wide risk assessment assess all pertinent aspects of the agency's operations?

Petition for Representation (#1208)

- YES NO Does the agency have written procedures for which individuals or organizations can petition for adequate representation on the agency's board?
- YES NO Do the agency's petition for representation procedures address the following requirement:
- The agency is required to have established procedures under which a low-income individual, community organization, or religious organization, or representative of low-income individuals that considers its organization, or low-income individuals, to be inadequately represented on the board (or other mechanism) of the agency to petition for adequate representation.

Board Governance (Responsibilities, Policies, Training, etc.) (CONTINUED)

Conflict of Interest (#1212)

- YES NO Does the board have conflict of interest policies?
- YES NO Do the agency's conflict of interest policies establish safeguards to prevent employees, consultants, or board members from using their positions for purposes that are, or give

the appearance of being, motivated by the desire for private gain for themselves or others with whom they have family, business, or other ties?

YES NO Does the agency have information verifying that training is provided to board members related to the board's conflict of interest policies?

Nepotism (#1213)

YES NO Does the board have nepotism policies?

YES NO Do the board's nepotism policies require the disclosure of familial relationships between employees and members of the board?

YES NO Do the board's nepotism policies include procedures for disclosing familial relationships between employees and members of the board?

YES NO Does the agency have information verifying that training is provided to board members related to the board's nepotism policies?

Agency Policies, Procedures, and Operations

Client Income Eligibility and Verification (#1507)

YES NO In the past year, did the agency provide CSBG funded services or benefits to clients?

If YES, the CAA will select a sample of services or benefits to inspect.

- YES NO N/A For the clients who received CSBG funded services or benefits, did the agency use the correct CSBG poverty line percentage for determining income eligibility?
- YES NO N/A For the clients who received agency CSBG funded services or benefits, did the agency document and have information verifying proof of client income eligibility?

Clients Served by Agency CSBG Co-Funded Programs or Services (#1508)

- YES NO In the past year, did the agency use CSBG program funds to co-fund other agency programs or services? If YES, the CAA will select a sample of programs or services to inspect.
- YES NO N/A Does the agency have information verifying that a pro rata share of clients (at or below the CSBG poverty line percentage) who received the CSBG co-funded program or service was equivalent to, or greater than, the percentage of CSBG program funds co-funding the program or service?

Agency Policies, Procedures, and Operations (CONTINUED)

Income Eligibility for General/Short Term Services (#1507)

- YES NO In the past 3 years, did the agency provide CSBG funded general/short term services to clients whose income eligibility was determined by proxy income verification or self-declaration of income procedures? If YES, the CAA will select a sample of services to inspect.

YES NO N/A For the clients who received agency CSBG funded general/short term services, did the agency use the correct CSBG poverty line percentage, or a lower percentage, for determining income eligibility.

Community-Targeted Services (#1510)

YES NO In the past 3 years, did the agency use CSBG program funds to support community-targeted services?

YES NO N/A Does the agency have information verifying that the purpose of the community-targeted services they supported with CSBG program funds was to benefit low-income communities?

Debarment and Suspension (#1514)

YES NO Is the agency currently debarred, suspended, or otherwise found to be ineligible for participation in federal assistance programs? The CAA will confirm by consulting the ineligible parties list: System for Award Management.

Agency Policies, Procedures, and Operations (CONTINUED)

IRS Form 990 (#1716)

YES NO Is the agency required to complete an IRS Form 990? If YES, the CAA will inspect the agency's IRS Form 990 and attach a copy of the Schedule O.

YES NO Is the agency current with its IRS Form 990 submittals?

List the agency's employees with a salary reported at or above \$100,000:

- 1)
- 2)
- 3)
- 4)

PART I

- _____ #3) Number of voting members of the governing body
- _____ #5) Total number of individuals employed
- _____ #6) Total number of volunteers

PART II

#1) The organization's mission: _____

Agency Policies, Procedures, and Operations (CONTINUED)

PART IV

- YES NO #3) Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office?
- YES NO #4) Did the organization engage in lobbying activities?
- YES NO #28a) Was the organization a party to a business transaction with a current or former officer, director, or key employee?
- YES NO #28b) Was the organization a party to a business transaction with a family member of a current or former officer, director, or key employee?

YES NO #28c) Was the organization a party to a business transaction with an entity of which a current or former officer, director, or key employee (or a family member thereof) was an officer, director, or direct or indirect owner?

PART VI

- _____ #1a) The number of voting members of the governing body
- YES NO #2) Did any officer, director, or key employee have a family relationship or a business relationship with any other officer, director, or key employee?
- YES NO #4) Did the organization make any significant changes to its governing documents?
- YES NO #8a) Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the governing body?
- YES NO #8b) Did the organization contemporaneously document the meetings held or written actions undertaken during the year by each committee with authority to act on behalf of the governing body?
- YES NO #11a) Has the organization provided a complete copy of the Form 990 to all members of its governing body before filing the form? (Schedule O)
- YES NO #12a) Did the organization have a written conflict of interest policy?
- YES NO #12b) Were officers, directors, and key employees required to disclose annually interests that could give rise to conflicts?
- YES NO #12c) Did the organization regularly and consistently monitor and enforce compliance with the policy? (Schedule O)
- YES NO #13) Did the organization have a written whistleblower policy?
- YES NO #14) Did the organization have a written document retention and destruction policy?
- YES NO #15a) Did the process for determining compensation of the organization's CEO, Executive Director, or top management, include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? (Schedule O)
- YES NO #15b) Did the process for determining compensation of other officers or key employees of the organization include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? (Schedule O)

18) The Form 990 is available for inspection:
 own website another's website upon request other (explained in Schedule O)
 The availability of their IRS Form 990 was confirmed.

YES NO 19) The organization described how it made its board documents, conflict of interest policy, and financial statements available to the public in Schedule O.

PART XII

YES NO 2c) Does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

Agency Policies, Procedures, and Operations (CONTINUED)

CSBG Program and Financial Reporting [DESK-REVIEW]

- CSBG Year-End Report (Section #2000)
- CSBG Agency Resources Report (Section #2000)
- Community Action NPI Reports (Section #2000)

Date of the CAA's written feedback (letter) to the agency regarding the agency's data collection, analysis, and reporting: _____

- CSBG Monthly Funding Request and Expenditures Reports (review of last 6 months) (#1702, #1703, and #1706)

Desk-Review comments:

Community Action NPIs Review and Verification (#2003)

The CAA will select a sample of the agency's Community Action NPI supporting documentation to inspect.

Community Action NPIs inspected and comments: