

Form 990 Joint Expenses/Internal Audit/Financial Controls Checklist

I. 990 Joint Expense Declaration

Functional Allocation of this Expense if a Join Expense:

- Multiple Categories percentage allocation _____ %
- Program Services _____ %
- Management/General _____ %
- Fundraising _____ %
- Lobbying _____ %

II. Internal Audit Approval Codes

Approval Code History per Executive Committee categories

- A-1 specifically authorized by current Budget
 - A-2 recurring expense per previous Approved Expenses/Personnel Committee (first authorized in 1997-1999)
 - A-3 specifically authorized per January 6, 2008 Budget
 - A-4 specifically authorized per March 25, 2009 Budget
 - A-5 authorized by December 18, 2002 Executive Committee meeting
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- B-1 specifically authorized by the Board Chairman
 - B-2 specifically authorized by the Executive Committee
 - B-3 specifically authorized by the Executive Committee re compensation package
 - B-4 per specific Trustee or Officer
 - B-5 underwritten by a specific Trustee or former Trustee
 - B-6 per specific Advisory Council member or Officer
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- C-1 ordinary and necessary expense to mount the *Jewels of the Sea Ball*
 - C-2 ordinary and necessary expense to mount the upcoming *Christopher's Challenge Cadillac Invitational Golf Tournament*
 - C-3 ordinary and necessary expense to mount a Salon Concert or other special event
 - C-4 necessary expense in order to implement a certain grant requirement: _____
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- D-1 approved expense via a specific Named Patient Program or Fund Sponsor
 - D-2 necessary expense per donor intent/underwriting
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- E-1 approved expense from Petty Cash Fund
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- F-1 Financial Controls observed
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- G-1 Reimbursement to employee (who advanced the funds) of expense as noted
 - G-2 Reimbursement to employee as noted: _____