

Exhibit A

Checklist to Assess Current Level of Financial Stress

	YES	NO
1. Monthly financial statements are prepared and presented to council on a timely basis.		
2. There is a finance committee that meets regularly and reviews detailed financial information.		
3. There is a threshold for acceptable variances of budgeted to actual results and variances over these amounts are adequately explained.		
4. The person that oversees financial operations has the necessary expertise.		
5. Financial reporting is transparent. People are encouraged to ask questions.		
6. There are no reportable weaknesses in internal control.		
7. Reported weaknesses are addressed in a timely manner and are not repeated in subsequent auditor reports.		
8. There is a policy and procedures manual that is up to date and made available to staff.		
9. Internal controls have been established and are communicated to staff.		
10. Internal controls are tested and updated periodically.		
11. There is a fraud hot line.		
12. Employees are encouraged to report suspicious activity.		
13. There is a good tone at the top.		
14. Periodic inventories of fixed assets are taken and reconciled to records.		
15. Bank reconciliations are performed in a timely manner.		
16. Bank reconciliations are reviewed by management and reconciling items are adequately monitored and explained.		
17. There is adequate segregation of duties or compensating controls.		