

Due Diligence Checklist

Template C

DEC 2021

Due Diligence Checklist

A. General Information		
1. Organization Name :		
2. Started Date:		
3. Organization Type : (non-profit, profit, law firm, etc.)		
4. Organization Registration Number :		
5. Organization Website:		
6. Organization Email :		
7. Organization Address :		
8. Name and contact details of the organization:		
9. Board of Directors (Please provide the list of members of the Board of Directors)	Name	Title

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<u>B. Governance</u>	
1. What is the legal basis for the organization? How is it incorporated or registered?	
2. Who appoints, regulates and provides oversight of the Executive/Directors?	
3. Is there an effectively operating Audit Committee? How often are meetings held? Are meeting minutes produced? (Please provide evidence of the last two meetings minutes.) Is there evidence of actions being followed through? (Please provide evidence documents.)	
4. Does the organization employ an external auditor? Is there a transparent and competitive process for the selection of an external auditor and members of the Board/Audit Committee?	
5. How often are external and internal audits/reviews performed?	
6. Does your organization have recent audit (finance and performance) report? If any, please provide.	

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7. Does your organization have recent audit report of a large value project? If any, please provide.		
8. Is there evidence of formal policies on fraud, bribery and corruption? If any, please provide.		
9. Does the organization have a whistleblowing hotline? Is it widely and effectively communicated?		
C. Internal Controls		
I. Bank Management		
1. How many bank accounts does your organization have with your organization name?		
2. Who are the bank signatories?	Name	Title
3. Who signs cheques and authorizes bank transfer payment? How many authorized signatory does require signing a cheque or making payment? – e.g. Single or Dual		
4. Who authorizes changes to bank accounts?		
5. Who reconciles the bank statement to the accounting records?		
6. Who reviews bank statement reconciliations?		
7. How often are bank reconciliations performed? (monthly/ quarterly/yearly)		
8. Who maintains the cheques books and cheques register?		

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9. Do you complete the cheque stubs at the time of payment?	
II. Cash Management	
1. What is your office cash storage limit (equivalent in USD)?	
2. How do you safeguard cash in the office?	
3. Is there adequate segregation of duties? a) Who keeps the safe key and manage cash disbursement? b) Who keeps the combination? c) Who authorizes the cash disbursements? d) Who records cash transactions in the accounting system?	
4. Who reconciles cash in the office to cash logs and accounting records?	
5. How often do you reconcile cash in the office? (Daily/ weekly/ monthly cash count?)	
III. Procurement and Asset Management	
1. Does your organization have procurement policy? If any, please provide.	
2. Does your organization have written policy for consultancy services? If any, please provide.	
3. Who maintains asset register? Please provide sample register.	
4. Who authorizes asset procurement and disposal?	
5. Who maintains inventory records?	
6. Who reviews the asset and inventory physical counts?	
7. How often do you reconcile the assets and inventory records with the physical counts? (monthly/quarterly/yearly)	

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D. Financial Management			
1. Does your organization have written finance policies and procedures? If any, please provide.			
2. What is your organization accounting system? (manual/accounting software/Excel)			
3. Does your organization have written procedures for delegation of authority (i.e. who signs what on behalf of the organisation and within what limits – cheques, procurement, leases, contracts, etc.)?			
4. Does your organization have templates and forms related to finance? If it does, please provide. (e.g. Advance form, payment form, receipt, expenditure receipt, etc)			
5. Who checks expenditures to make sure they are eligible (in accordance with your organization' policies)?			
6. Who authorizes contracts/purchase with vendors or service providers?			
7. Who ensures that individual budget line item categories do not exceed budget limits?			
8. Who is responsible for maintaining financial documents?			
9. Do you monitor the advances?			
10. Will you have other funding during the proposed period of My Justice grant? If yes, please specify: (Add row if necessary.)	Donor Name	Grant Period (start/end dates)	Grant Value

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<p>11. Are there any circumstances in which invoices, receipts and timesheets cannot or will not be obtained?</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If yes, please describe such circumstances and also your policy of treating such expenses :</p>
<p>12. Does your organisation have written policies for the rates or allowances which are applied to claims for travel, per diem, meeting, meal and refreshment costs?</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If yes, please provide in detail your system and policies regarding these costs?</p>

E. Human Resources Management	
<p>1. Does your organization have organogram showing positions and names of staff members? If any, please provide.</p>	
<p>2. Do you maintain an employment letter of contract which includes the staff's salary?</p>	
<p>3. Does your organization have written human resource policy? If any, please provide.</p>	
<p>4. Does your organization have written policy for staff salary scale? If any, please provide.</p>	
<p>5. Does your organization have written policy or guideline for volunteer and temporary staff?</p>	
<p>6. Do you maintain time sheet for staffs' time allocation? If any, please provide.</p>	
<p>7. Do you maintain staff attendance record and leave records?</p>	

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8. Who prepares the payroll calculation?	
9. Who reviews and approves the payroll?	
10. How do you pay salaries to staffs? (in cash or bank transfer)	
11. Does your organization have procedures for performance review and yearly salary increment?	
12. Do your staffs have to sign the declaration of conflict of interest form?	
13. Does your organisation have policies for equal opportunity and diversity?	

F. Capacity Development Needs	
1. Does your organization have training programme/plan for staff capacity development?	
2. In the next two years, in which priority areas your organization intends to engage and develop in capacity building?	

G. Information Governance and Data Protection	
1. Do you have an information security/privacy/confidentiality policy in place in your organisation?	
2. When you collect personal information do you inform the people whose data you are collecting about why their data is being collected, how the data will be managed and how the individual can have their data deleted?	
3. Do you take consent from individuals for filming and photography?	

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4. When you use a photographer do you have a signed agreement in place to protect the rights of those being photographed?	
5. What organisational and technological measures do you have in place to protect the data that you have collected? (physical security measures, password authentication, access control for online)	
6. Do you host the data collected online? If so where? (in-house server, cloud)	
7. How long do you keep the data for, in your organisation? Do you have a records management policy?	
8. What procedures are in place to ensure personal data is accurate, complete and current?	
9. Do you share the data collected with any third parties?	
10. Is the data collected transferred outside the country?	
11. Do you train your staff in the handling of personal data? Please specify.	

H. Child Protection	
1. Does your organisation have child protection policy?	
2. Is your child protection policy accessible to all staff, stakeholders and beneficiaries?	
3. Does your organisation have clear procedures in place that provide step by step guidance on how to report and respond to child abuse concerns and allegations?	
4. Does your organisation have safer recruitment procedures in place to carefully screen applicants and help prevent negligent hire: the appointment of people who are unsuitable to work with children?	
5. Does your organisation have clear procedures in place to ensure the safe	

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collection of children for any activity or event involving children?	
6. Does your organisation have clear procedures in place which articulate duty of care for protecting children when working with third parties?	
7. Are your staff aware of who has responsibility for child protection and how to contact them for advice and support?	
8. Are there written guidelines available and accessible to all staff, describing appropriate and expected standards of behaviour from adults when working with children?	
9. Is there a system of regular reporting to key management forums, including Director Level, to track progress and performance on child protection, including information on key issues and abuse cases?	

I. <u>Sub-grantee Management</u>	
1. What will be the approach to monitor the financial management of funding by sub-grantees to ensure that the funding has managed in accordance with the principle of sound financial management and the terms of the contract with British Council? This includes the approach to due diligence on financial reporting and monitoring of expenditures.	
2. How will you monitor the sub-grantees in terms of the progress on programme activities and against programme objectives?	

Declaration

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I certify that to the best of my knowledge, information and belief after having made due and careful enquires, the information that I have supplied above and with this questionnaire is correct, complete and not misleading.

Name of Organization	
Full name of signatory duly authorised to sign this questionnaire on behalf of the organization	
Signature	
Title/ Position	

Verified and Checked by MyJustice Programme

Name	
Signature	
Title/ Position	