

**DUE DILIGENCE QUESTIONNAIRE**

STATUTORY AND OPERATIONAL POLICIES AND PROCEDURES OF INTERNEWS EUROPE

OPS-2.2.1A-Policy-Procedures-Sub-Grants

Annex1-Due\_diligence\_questionnaire\_big\_grants

**Prospective awards: 15,000 GBP and above**

Please complete, sign and return to Internews this questionnaire. **Provide available supporting documents with translations into Russian or English if originals are in a foreign language.** Your answers will help Internews determine conditions of sub-granting agreement and any support you may require for the implementation of sub-grant.

**DUE DILIGENCE QUESTIONNAIRE**

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| --- | --- |
| Full Organisation Name (local language, Russian, and English): |  |
| Main activities: |  |
| Number of staff: |  |
| Full Address including postcode: |  |
| Telephone including country code: |  |
| Email address: |  |
| Website: |  |
| Contact person for Due Diligence (name, contact details, position): |  |
| Name and title of Individual authorised to sign Sub-Granting Agreement |  |

**Legal status**

|  |  |
| --- | --- |
| Legal form of organisation (open joint stock company, public limited company, private limited company, registered non-governmental organisation, registered non-profit or other) |  |
| Date of Organisation registration: |  |
| Registered by: |  |
| Country of registration: |  |
| Organisation registration number: |  |
| Registered (legal) office address: |  |
| Actual address, if different from registered address: |  |
| Tax registration number:  |  |
| VAT number (if applicable): |  |

**Governance and legal status**

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| --- | --- |
| Describe your organisational structure including the governance oversight (board or other body): |  |
| List full names and job titles of key management/governance personnel (e.g. Board members, Executive Director/General Manager, Finance Manager, Company Secretary, etc.): |  |
| Do any of your organisation’s governing body members, shareholders, directors or senior management are (or have been in the past) government officials, political party officials, holders of public office or candidates for public office? | ☐ Yes ☐ No If YES, specify: |
| Have any of organisation’s employees, directors or trustees previously been employed or contracted by Internews? | ☐ Yes ☐ No If YES, specify: |
| List full names, job titles and contact details of key staff who will work on this project funded by Internews: |  |
| Do you have staffing list?  | ☐ Yes ☐ No |
| Do you have other current projects/grants/financial support from other donors?  | ☐ Yes ☐ NoIf YES, briefly describe: 1. |
| Are you ready to submit the following documents with your financial report on this sub-grant: staff contracts, payroll calculations, staffing list, and other financial documents that may not only be relevant for Internews project, in case the staff salary is charged to several projects or income sources? Готовы ли вы предоставлять трудовые договоры, расчетные ведомости и другие финансовые документы, относящиеся не только к нашему проекту, при условии, что заработная плата сотрудника начисляется на несколько проектов или источников дохода организации?  | ☐ Yes ☐ NoIf NO, please explain:  |

**Accounting structure and processes**

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| --- | --- |
| Does your accounting department have the education and experience, and received appropriate training, to maintain your organisation’s accounting and financial reporting system? | ☐ Yes ☐ NoPlease attach the accountant’s CV |
| Does your organisation maintain a computerized accounting system?If YES, provide the name of the system and the length of time it has been usedIf NO, what method is used to keep accurate and up-to-date picture of the financial situation of your organisation? | ☐ Yes ☐ NoName of system: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Length used in years: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_If NO, provide comments:  |
| Does your organisation follow Generally Accepted Accounting Principles? | ☐ Yes ☐ No |
| Does your organisation have written accounting policies and a Chart of Accounts? | ☐ Yes ☐ NoIf YES, please attach. |
| Does your organisation use Accrual or Cash Accounting? | ☐ Accrual ☐ Cash |
| Does your organisation track each source of income (donor grant) separately in its general ledger? | ☐ Yes ☐ No |
| Does your organisation reconcile Bank Statements to Accounting Records? | ☐ Yes ☐ NoIf YES, how often? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Are cash controls in place (e.g. segregation of duties, petty cash restricted, etc.)? | ☐ Yes ☐ No |
| Are there controls to approve expenditures and restrict check signing? | ☐ Yes ☐ No |
| Does your organisation have a written policy or procedure to ensure that all costs incurred under donor awards are reviewed for eligibility? | ☐ Yes ☐ No |
| Are timesheets and/or labour records maintained for all paid employees? | ☐ Yes ☐ No |
| Are time sheets and/or labour records sufficient to identify level of efforts in different projects/activities? | ☐ Yes ☐ No |
| Does the organisation have payroll controls (e.g. segregation of duties, review, etc.)? | ☐ Yes ☐ No |
| Does the organisation maintain invoices/vouchers/multiple supplier quotations? | ☐ Yes ☐ No |
| Does the organisation maintain inventory/ fixed asset records? | ☐ Yes ☐ No |
| Has your organisation previously prepared financial reports for Internews or other donors (including bank and cash reconciliations and scans of supporting documents)?  | ☐ Yes ☐ NoIf yes, please provide an example of a financial report |
| Does the organisation have the capacity to carry out daily administrative work (keep and scan receipts) and prepare monthly financial reports, budgets vs. actuals?  | ☐ Yes ☐ NoPlease explain: |
| Does your organisation have a bank account able to receive funds from a UK entity?If YES, specify the currency of your bank account and provide full bank details: | ☐ Yes ☐ NoCurrency(-ies) of bank account: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Name on Account:Account:IBAN #:SWIFT Code:ABA (US banks): Bank Name:Bank City/Country:Bank address:Intermediary Bank:Inter. Bank Swift Code: |
| Does your bank account require two or more signatories to make payments?If YES, specify whose signatures are required | ☐ Yes ☐ NoSignatory 1: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Signatory 2: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*[add if necessary]* |

**Cash management**

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| Does your organisation have secure facilities for storing cash? | ☐ Yes ☐ No |
| Does your organisation have written procedures for minimizing the risk of theft, fraud, or cash mismanagement?  | ☐ Yes ☐ NoIf YES, attach a copy of the procedures |
| Does your organisation have insurance protection or other form of indemnification against employee theft, corrupt practices, or similar risk?  | ☐ Yes ☐ NoIf YES, please attach a summary of the type of protection. |

**Audits**

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| --- | --- |
| Has your organisation undergone an independent financial audit within the prior 3 years?  | ☐ Yes ☐ NoIf YES, attach a copy of the most recent audit. |
| Has your organisation received a qualified audit opinion? Has an audit identified any unallowable or unsupported costs, or were you asked to return funds to a donor during the last 3 years? | ☐ Yes ☐ NoDescribe, if YES: |
| Is your organisation subject to annual statutory audit as per the national law?  | ☐ Yes ☐ Noif YES, provide the latest available set of audited financial statements. If NO, provide balance sheet for the latest year |
| Does your organisation have Internal Auditor on staff or is any staff member(s) fulfils an internal audit function? | ☐ Yes ☐ No |

**Grant management experience and financial capacity**

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| --- | --- |
| Have you received and managed cost-reimbursable grants before? | ☐ Yes ☐ No |
| If YES, provide details of up to five biggest grants your organisation has managed in the last three years: |
| **Project title** | **Donor** | **Amount of grant** | **Start-End Dates** |
| **…** |  |  |  |
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| --- | --- |
| Can you operate under this sub-grant on a strict reimbursement basis without advance payments? | ☐ Yes ☐ No |
| List below your organisation’s current sources of income? |
| **Source of income/Donor** | **Restricted/ unrestricted funds (R/U)** | **Amount** | **Start-End Dates** |
| **…** |  |  |  |
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| --- | --- |
| Does your organisation have experience in forwarding of grant funds to sub-recipients? | ☐ Yes ☐ No |
| Does your Organisation undertake due diligence on the organisations with which it deals, including sub-grantees, joint-venture partners, contractors, consultants, sub-contractors, suppliers, representatives and agents? | ☐ Yes ☐ No |

**Existing policies and procedures**

Does your organisation have the following policies and procedures (provide if YES):

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| --- | --- |
| Accounting procedures | ☐ Yes ☐ No |
| Authorisation levels and controls | ☐ Yes ☐ No |
| Procurement policy and procedures | ☐ Yes ☐ No |
| Assets management | ☐ Yes ☐ No |
| IT and Data Protection | ☐ Yes ☐ No |
| Disbursements to vendors and suppliers | ☐ Yes ☐ No |
| Recruitment and staff performance management | ☐ Yes ☐ No |
| Staff Travel Expenses | ☐ Yes ☐ No |
| Timekeeping and Payroll | ☐ Yes ☐ No |
| Code of ethics and conduct | ☐ Yes ☐ No |
| Policy or procedure ensuring documentation of non-support of terrorism | ☐ Yes ☐ No |
| Anti-Fraud, Anti-Corruption and Anti-Bribery Policy | ☐ Yes ☐ No |
| Written procedures for minimizing the risk of theft, fraud, or cash mismanagement | ☐ Yes ☐ No |

**Disclosures**

Have any directors, officers, trustees of your Organisation:

|  |  |
| --- | --- |
| Ever been bankrupt, insolvent, unable to pay his or its debts, sought protection from his or its creditors, been wound-up or compulsorily dissolved by any court or tribunal or been involved in any proceedings? | ☐ Yes ☐ No |
| Ever been convicted of a criminal offence related to business or professional conduct in any country? | ☐ Yes ☐ No |
| Ever failed to pay taxes that were due? | ☐ Yes ☐ No |
| Ever been listed by any country or organisation as being involved in terrorist or money laundering activities? | ☐ Yes ☐ No |
| Currently or within the last year had any family or business relationship with any military or political officials? | ☐ Yes ☐ No |
| Ever received or been the subject of allegations of misconduct (including corruption)? | ☐ Yes ☐ No |
| Ever been sanctioned by, barred or suspended from doing business with any government, national or international company or organisation including any multilateral development bank? | ☐ Yes ☐ No |
| Ever self-reported misconduct (including corruption) to a relevant authority or internal compliance officer? | ☐ Yes ☐ No |
| Ever had cancelled or revoked or failed to hold any licence or membership of an organisation required by law? | ☐ Yes ☐ No |
| If you have answered “Yes” to any of the above please explain below: |
|  |

**Annexes**

|  |  |
| --- | --- |
| Copies of registration documents (Organisation’s Certificate, Statute or Articles of Association, as applicable) | ☐ Yes ☐ No |
| Proof of Director’s identity and authority (ID, delegation of authority, articles of association) | ☐ Yes ☐ No |
| List of the organisation’s governing body members (e.g. Board, Board of Trustees, Board of Administrators, etc.) | ☐ Yes ☐ No |
| List of key staff and their job descriptions (Accountant’s CV) | ☐ Yes ☐ No |
| Chart of accounts | ☐ Yes ☐ No |
| Written procedures for minimizing the risk of theft, fraud, or cash mismanagement | ☐ Yes ☐ No |
| Insurance policies | ☐ Yes ☐ No |
| Latest audited financial accounts + Management Letter with the response | ☐ Yes ☐ No |
| Example of financial report on a sub-grant | ☐ Yes ☐ No |
| Balance sheet for the last year | ☐ Yes ☐ No |
| Relevant financial information for management (profit and loss report for the last quarter) | ☐ Yes ☐ No |
| Accounting policy (if available) | ☐ Yes ☐ No |
| Procurement policy and procedure (if available) | ☐ Yes ☐ No |
| Policy and procedure on disbursements to vendors and suppliers (if available)  | ☐ Yes ☐ No |
| Staff travel expenses policy and procedure (if available) | ☐ Yes ☐ No |
| Timesheet and payroll policy and calculation (if available) | ☐ Yes ☐ No |

***I declare that, to the best of my knowledge and belief, the information given in this application is correct. I understand that the information given by me will be treated in confidence but may be shared with third parties strictly for the purpose of the grant application for which Internews intends to partner with the applicant.***

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| --- | --- |
| Full name |  |
| Position |  |
| Signature |  |
| Date |  |