

**NEW YORK STATE OFFICE OF ALCOHOLISM AND SUBSTANCE ABUSE SERVICES  
 DIVISION OF QUALITY ASSURANCE AND PERFORMANCE IMPROVEMENT  
 BUREAU OF TALENT MANAGEMENT AND FISCAL EVALUATION  
 FISCAL AUDIT AND REVIEW UNIT**

**PREVIOUS  
 CLASSIFICATION**

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**FISCAL VIABILITY REVIEW CONTROL SHEET**

**CLASSIFICATION**

(see reverse side)

Program No. \_\_\_\_\_ Program Name: \_\_\_\_\_

Date Data Received: \_\_\_\_/\_\_\_\_/\_\_\_\_  Certification  Recertification  Fiscal Review  
 Project Review Unit Expiration Date \_\_\_\_\_ No.

**PART I - FINANCIAL INFORMATION SUBMITTED**

	YES	NO
Is financial viability information request package fully completed?	<input type="checkbox"/>	<input type="checkbox"/>
If NO, items still required:		
<input type="checkbox"/> 1. All questions on QA-6 answered	<input type="checkbox"/>	<input type="checkbox"/> 4. Organization prepared financial statements
<input type="checkbox"/> 2. Annual financial report filed with Charities Registration	<input type="checkbox"/>	<input type="checkbox"/> 5. Proforma Balance Sheet
<input type="checkbox"/> 3. Independently audited financial statements	<input type="checkbox"/>	<input type="checkbox"/> 6. Financial recovery plan
	<input type="checkbox"/>	<input type="checkbox"/> 7. Package not submitted

**PART II - ANALYSIS OF FINANCIAL INFORMATION**

Per:

Proforma Balance Sheet, as of \_\_\_\_/\_\_\_\_/\_\_\_\_

Audited financial statements, year ending \_\_\_\_/\_\_\_\_/\_\_\_\_

Annual report to Charities Registration, year ending \_\_\_\_/\_\_\_\_/\_\_\_\_

Total Assets (TA) \$ \_\_\_\_\_, Total Liabilities (TL) \$ \_\_\_\_\_

Ratio: \_\_\_\_\_ to \_\_\_\_\_ (Min. 1.00 to 1.00)

Excess of TA over TL \$ \_\_\_\_\_

Deficiency of TA over TL \$ \_\_\_\_\_

Current Assets (CA) \$ \_\_\_\_\_, Current Liabilities (CL) \$ \_\_\_\_\_

Ratio: \_\_\_\_\_ to \_\_\_\_\_ (Min. .90 to 1.00)

Excess of CA over CL \$ \_\_\_\_\_

Deficiency of CA over CL \$ \_\_\_\_\_

**PART III - CONCLUSION**

	YES	NO	N/A
Data received sufficient to determine fiscal viability?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current financial position viable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall financial position viable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial recovery plan acceptable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If NO, list deficiencies:

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**NOTES** \_\_\_\_\_

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Regional Operations considering additional deficit funding?	YES	NO	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Completed by Auditor	_____	____/____/____	
	Initial	Date	
Reviewed by Audit Supervisor/Follow-Up Coordinator	_____	____/____/____	
	Initial	Date	