

CRS/ JWBG  
Standard Subrecipient Financial Personnel Assessment  
Subrecipient Name: Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
		1	0.3	0.4	0	X				Provide comments for each "No" answer.	
1.1	The subrecipient has an organization chart that is regularly reviewed and revised.	X					2	2	2		
1.2	The subrecipient has dedicated one or more employees to perform its financial function, and has designated an employee as the head of that function.	X					4	4	4	Amal Issa Tarazi (Senior Accountant), Amami Ouda (Accountant), Issam Farah (Admin Ass.), and Ibrahim Jahshan (Clerk)	
1.3	The head of the financial function has the professional qualifications and skills to fulfill the assigned responsibilities.	X					4	4	4		
1.4	The supporting staff all have an adequate combination of accounting experience and education.	X					4	4	4		
1.5	Finance employees are given timely and relevant training to perform their jobs well.	X					2	2	2		
1.6	Finance staff are aware of and understand compliance requirements and are encouraged and empowered to communicate all instances of non-compliance to management.		X				4	4	3.2		
1.7	In the event of staff turnover, the organization makes it a priority to replace any key financial employee as soon as possible after the employee's departure.		X				3	3	2.4		
1.8	All employees are required to take vacation each year and someone else is designated to perform their tasks during their absences.	X					2	2	2		
1.9	All Finance employees are evaluated at least annually.				X		3	3	0		
1.10	Per written policy, staff hires are based upon meeting specified qualifications and promotions are merit-based.	X					3	3	3		
1.11	There is a current, signed contract with each employee on file.	X					3	3	3		
1.12	Well-defined job descriptions that specify educational and experience requirements are on file for each financial position.	X					3	3	3		
1.13	The head of the finance function takes part in all decisions affecting finance staff changes.	X					3	3	3		
<b>Totals</b>									40	40	35.6
											Score: 89%

Amal Ayyad  
Name of Subrecipient Employee

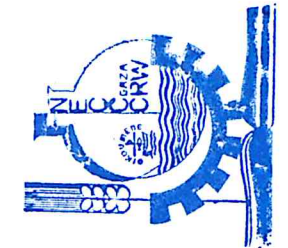
Ahmed Mansour  
Name of CRS Employee

Luqman Kozic  
Signature of Subrecipient Employee

Amal Ayyad  
Signature of CRS Employee

18.9.2014  
Date

18-Sep-2014  
Date



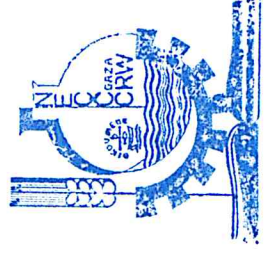


CRS/ JWBG  
 Standard Subrecipient Financial Systems Assessment  
 Subrecipient Name: Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
	Place an "x" in the appropriate column.	1	0.8	0.4	0	X				Provide comments for each "No" answer.	
2.14	One employee has the primary responsibility for maintaining the general ledger. If the general ledger is manual, one designated employee performs all postings. If the ledger is computerized, a single employee oversees all postings to the general ledger.	x					3	3	3		
2.15	The subrecipient has a documented process for ensuring that allocable direct costs are fairly and consistently distributed to the cost centers and projects that benefit from those expenses.	x					4	4	4		
2.16	The financial systems used by the subrecipient meet its needs.		x				2	2	1.6		
<b>TOTALS</b>							60	56	51.6	92%	

Ahmed Ayyad Name of Subrecipient Employee  
Amr Barazi Signature of Subrecipient Employee  
 18.9.2014 Date

Ahmed Mamed  
Amr Barazi  
 18-Sep-2014



CRS/ JWBG  
Standard Subrecipient Documentation & Recordkeeping Assessment  
Subrecipient Name: Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
	Place an "X" in the appropriate column.	1	0.8	0.4	0	X				Provide comments for each "No" answer.	
3.1	Standard entry forms are used for recording cash receipts, cash disbursements, and journal entries into the general ledger.	X					3	3	3		
3.2	All manual accounting entry forms are prepared in ink, and signed by the preparer, reviewer, and approver.					X	4	0	0		
3.3	All entry documents are assigned sequential reference numbers for control tracking purposes.	X					3	3	3		
3.4	All documents, including original invoices and approvals, that support the accounting entries made are on file in Finance and are easily accessible.	X					4	4	4		
3.5	All accounting entries and the supporting documentation are canceled to prevent their reuse.			X			4	4	1.6	Just the Invoices	
3.6	All accounting ledgers, entries, and supporting documents are kept on file for at least three years after the expiration or termination of the related subaward, final payment, or after final resolution of any litigation, claim, or audit, whichever is later, or for the retention period required by local statute, if longer.	X					3	3	3		
3.7	Standardized time sheets or time records are used to capture all time actually worked on and charged to projects, are submitted and approved on no less than a monthly basis, and serve as the basis for the salary and wage expenses charged in the general ledger to CRS' projects.				X		4	4	0	It's mentioned in Financial Manual but not followed in NECCCRW and the system used less for attendance which is linked with Salaries Report.	
3.8	Payroll withholdings and payroll taxes are remitted on time and reported accurately in accordance with the requirements.	X					4	4	4		
3.9	The organization has secure filing systems that allow for easy, complete retrieval of financial documents.	X					3	3	3		
<b>Totals</b>							<b>32</b>	<b>28</b>	<b>21.6</b>	<b>77%</b>	

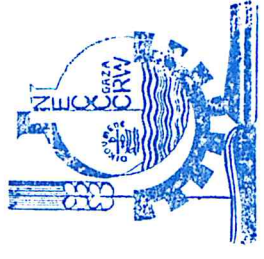
Amal Ayyad  
Name of Subrecipient Employee

18.9.2014  
Date

Amal Ayyad  
Signature of Subrecipient Employee

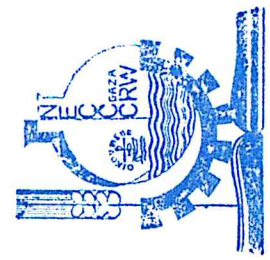
18-Sep-2014  
Date

Amal Ayyad  
Signature of Subrecipient Employee



CRS/ Subrecipient - JWBG - Annual Financial Control Assessment  
 Step 1: Subrecipient Financial Control Assessment  
 Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	NA	Maximum Value	Applicable Value	Actual Score	Comments
		1	0.8	0.4	0	X	4	4		Provide comments for each "No" answer.
4.1	The subrecipient has a formal, documented process for reviewing and approving purchase orders, including the requisition and authorization phases, and requires standard documentation as support for the full purchasing cycle.	X					4	4	4	
4.2	The subrecipient has a formal, documented process for recording cash receipts and requires standard documentation as support for the receipt of goods and services.	X					4	4	4	
4.3	The subrecipient has a formal, documented process for recording cash receipts and requires standard documentation as support for the receipt of goods and services.	X					4	4	4	
4.4	The subrecipient has a formal, documented process for recording cash disbursements and requires standard documentation to support cash disbursements.	X					4	4	4	
4.5	Cash on hand is adequately safeguarded.	X					4	4	4	
4.6	Unused checks are adequately safeguarded.	X					4	4	4	
4.7	Bank accounts are always used where available and when applicable.	X					3	3	3	
4.8	Separate interest-bearing bank accounts are used when contractually required.	X					3	3	3	
4.9	The subrecipient uses an authorization process for cash disbursements and for cash receipts and disbursements and the upper level of each approver's authority.	X					4	4	3.2	It's written in context in the manual but no details
4.10	Transactions are authorized by the appropriate company officials.	X					4	4	4	
4.11	All bank accounts are in the name of the organization, not in the names of individuals or employees.	X					4	4	4	
4.12	Signatories are designated for each bank account and signature cards are kept on file.	X					4	4	4	
4.13	Duties are segregated for the following tasks:									
4.13.a	Employees who open the mail or receive cash do not prepare, record, verify, or approve cash receipts journal entries.	X					4	4	4	
4.13.b	Cash disbursements are prepared, recorded, and distributed by employees who do not prepare, record, verify, or approve the expenditures or received the goods or services.	X					4	4	4	
4.13.c	A monthly bank reconciliation is prepared and subsequently approved by a senior manager.	X					4	4	4	
4.13.d	Employees who prepare the monthly bank reconciliation does not receive, deposit or disburse cash.	X					4	4	4	
4.13.e	The payroll is prepared and distributed by an employee who is not responsible for preparing the payroll, recording payroll transactions, or preparing the reconciliation for the related bank account.	X					4	4	4	
4.13.f	Each payroll is verified by an employee other than the preparer of the payroll.	X					4	4	4	
4.13.g	Purchase requisitions and purchase orders are prepared by employees who do not approve the expenditures or receive the goods or services.	X					4	4	4	
4.13.h	The organization enforces a rule that no employee is allowed to approve his or her own expense reimbursement.	X					4	4	4	
4.13.i	Expenses are reviewed and approved by designated employees other than their custodians.	X					3	3	3	
4.13.j	Surprise, unannounced, independent cash counts are conducted at various times.	X					3	3	3	
4.13.k	No employee supervises another employee to whom they are related or with whom they are in a committed, personal relationship.	X					4	4	4	



*Janet [Signature]*

CRS: Subrecipient JWRC Internal Control Assessment  
 Shear Subrecipient Assessment  
 Near East Council of Churches Committee for Refugee Work NECCCRW

Step Place an "X" in the appropriate column.	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	NA	Maximum Value	Applicable Value	Actual Score	Comments Provide comments for each "No" answer.	
4.13.l	Employees who authorize expenditures do not have custody of the fund assets or goods purchased.	X					3	3	3		
4.13.m	Employees who have custody of blank checks do not serve as authorized check signers or in a procurement capacity.	X					4	4	4		
4.13.n	Employees who receive cash, do not process or record receivable liquidations, maintain receivable records, or record or approve receivable write-offs.	X					4	4	4		
4.13.o	The Petty Cash Custodian does not handle cash receipts, have any involvement in the preparation, approval, and recording of cash receipts entries, maintain the firm's receivable records, or maintain the general ledger.	X					4	4	4		
4.13.p	The employees who approve receivable write-offs do not maintain the accounts receivable records.	X					4	4	4		
4.13.q	Employees who prepare, record or distribute cash disbursements do not prepare or approve bank reconciliations, prepare or approve bank statements, maintain receivable records, set up new vendor codes in the general ledger, or maintain the approved supplier master list.	X					4	4	4		
4.13.r	Employees who prepare or initiate outgoing transfers do not maintain the transfer records or do not approve the transfers.	X					4	4	4		
4.13.s	Employees designated as Fixed Asset custodians do not maintain the related accounting records, services, or equipment records, or do not conduct physical counts of those assets.	X					4	4	4		
4.14	The organization enforces a rule that no blank checks are signed (if blank checks exist, explain why in the comments section).	X					4	4	4		
4.15	The subrecipient has formal, documented processes for tracking employee hires, salary increases, promotions, and terminations.	X					3	3	2.4		
4.16	The subrecipient's chief local executive asserts that it complies with all local laws and reporting requirements and CRS is not aware of any instances of noncompliance.	X					4	4	4		
4.17	The subrecipient is audited annually by a qualified external audit firm that provides a formal report after each audit.	X					4	4	4	The External Auditor is Debitis & Touche	
4.18	No material weaknesses or significant deficiencies were noted in the last audit.	X					4	4	4		
4.19	The subrecipient's chief local executive reviews all audit reports & ensures that all audit findings are addressed.	X					4	4	4		
4.20	In the past, the subrecipient has made and sustained recommended improvements.		X				3	3	1.2		
4.21	Subrecipient management is not aware of any recent incidence of fraud (within the last three years).	X					4	4	4		
4.22	Subrecipient management has systems in place to monitor and evaluate lower-level subrecipients to ensure that they have adequate internal controls and are in compliance with the recordkeeping and reporting requirements of CRS and its donors.				X		4	0	0		
4.23	The subrecipient uses standardized tools for assessing and monitoring its lower-level subrecipients.				X		2	0	0		
<b>Totals</b>								155	148	95.5%	

Name of Subrecipient Employee: Amal Ayman Signature of Subrecipient Employee: Amal Ayman Date: 18.9.2014

Ahmed Hamed

Amal Ayman

18-Sep-2014



CRS/  
Standards of Subrecipient  
Financial Reporting Assessment  
Near East Council of Churches Committee for Refugee Work NECCCRW

Subrecipient Name: \_\_\_\_\_

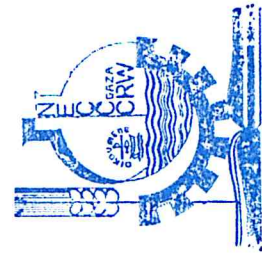
Step	Question	Yes/Always	Mostly/Usually	Partially/Sometimes	No/Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
1	2	3	4	5	6	7	8	9	10	11	
5.1	The recipient prepares an annual budget for its entire organization. The budget shows all projected revenues and expenses and is approved by senior management and the organization's board, if applicable.	X					4	4	4		
5.2	Budgets that show expenses by month are prepared for each project and incorporated into the overall budget for the organization.				X		4	4	0	Not applied	
5.3	Financial reports, including budget comparison reports for each project, are issued to management at least monthly.	X					3	3	3		
5.4	Subrecipient management reviews the reports and requires Finance to investigate and report on significant variances or unusual balances noted during its monthly reviews.		X				4	4	3.2	every two months	
5.5	The organization closes its books at the end of its fiscal year, and has financial statements prepared that summarize the financial results for the year.	X					4	4	4		
5.6	The year-end financial reports show comparisons with the current year's budget and the prior year.	X					2	2	2		
5.7	The financial reports submitted to management, donors, and the local government are approved by Senior management to attest that they are accurate and issued within the established time frame.	X					2	2	2		
5.8	Cash flow forecasts are regularly prepared and issued to management and to donors (if required).	X					4	4	4		
5.9	Management regularly reviews the status of the organization's cash flow and liquidity to ensure that there is sufficient cash available to meet its short-term needs and the fair value of the subrecipient's liquid assets exceeds its current liabilities.	X					3	3	3		
5.10	Requests for funding tranches from donors are in line with the forecasted cash needs.						4	0	0		
5.11	If the subrecipient is a foreign (Non-U.S.) organization that spends \$300,000 in its fiscal year as a recipient or subrecipient of USAID grants or agreements, it complies with the requirement to have an annual audit conducted in accordance with the USAID Inspector General's "Guidelines for Financial Audits Contracted by Foreign Recipients."					X	4	0	0		
5.12	If the subrecipient has lower-tier subrecipients that expend more than \$300,000 in their fiscal years in USAID funds, the subrecipient ensures that those lower-tier subrecipients comply with the annual audit requirement cited above.					X	4	0	0		
5.13	Expenses incurred in conjunction with cost share obligations are properly documented, recorded timely and promptly reported to the applicable donor.	X					4	4	4		
<b>Totals</b>							46	38	33.2		
									Score:	87%	

Amr Ahmad  
Name of Subrecipient Employee

Amr Ahmad  
Signature of Subrecipient Employee

18-9-2014  
Date

18-sep-2014  
Date



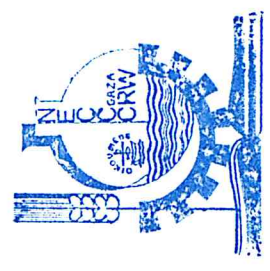
**CRW**  
**Standard Subrecipient Inventory Controls Assessment**  
**Near East Council of Churches Committee for Refugee Work NECCRW**

Step	Question	Yes / Always		Partially / Usually / Sometimes		No / Never		Maximum Value	Applicable Value	Actual Score	Comments	
		1	2	3	4	5	6					
6.1	All items in the appropriate conditions. All items are stored in a secure location. Commodities, pharmaceuticals and project materials, received or purchased by the subrecipient are kept in storage facilities that are locked when not in use.	X						4	4	4		
6.2	Each warehouse is suitable for the inventoryable goods stored therein.	X						4	4	4		
6.3	All food is stored in well-ventilated, clean, dry, and pest-free conditions. All food is free from infestation, and regularly fumigated.	X						4	4	4		
6.4	A qualified subrecipient employee has been designated as a warehouse manager responsible for goods stored in each warehouse.	X						4	4	4	Dr. Fatim Abu Hamad	
6.5	Security measures have been put into place to protect each storage facility, especially during non-working hours. The following are in place: perimeter of the facility, guard, alarm services, or area lighting.	X						3	3	3		
6.6	Pre-numbered waybills, signed by both parties, are used to record all incoming and outgoing shipments of inventoryable goods.	X						4	4	4		
6.7	Waybills for incoming shipments at recipient warehouses or distribution centers are signed by personnel other than those employees who prepared or approved the outgoing waybills at the sending warehouse(s).	X						4	4	4		
6.8	Commodity distribution plans are prepared by employees who do not prepare waybills.	X						2	2	2		
6.9	Storage areas are inventoried regularly by the warehouse staff.	X						4	4	4		
6.10	Official and surprise counts of the warehouse goods and the final reconciliations of these counts are performed and approved by employees who are not directly involved in the warehousing responsibilities.	X						4	4	4		
6.11	Significant differences between all counts and the inventory records are immediately investigated and reported promptly to management.	X						4	4	4		
6.12	All inventory activities, including incoming/outgoing shipments, counts, reconciling, and inventory losses, are approved by management.	X						4	4	4		
6.13	Dispose of unfit food are approved by a senior employee who does not manage or work in the warehouse or maintain the warehouse ledger.	X						4	4	4		
6.14	The employees who are responsible for maintaining the warehouse ledger or update the stock/in cards.	X						3	3	3		
6.15	The subrecipient's warehousing policies and practices have been written down in a manual or policy document that is available to the warehouse staff.	X						2	2	2		
6.16	All warehouse employees, including casual laborers, are suitably trained on warehouse procedures, including the safety and sanitary requirements.	X						3	3	3		
6.17	Commodity reporting is submitted to subrecipient management and to donors using prescribed formats and within the established deadline.	X						3	3	3		
6.18	Established procedures, such as a staff list that enables referents to trace all reported inventory activity and balances back to the warehouse ledger and other support documents.	X						4	4	4		
<b>Totals</b>									<b>64</b>	<b>64</b>	<b>64</b>	

Name of Subrecipient Employee: Ahmed Ahmad Signature of Subrecipient Employee: Ahmed Ahmad Date: 18.9.2014

Name of CRS Employee: \_\_\_\_\_ Signature of CRS Employee: \_\_\_\_\_ Date: \_\_\_\_\_

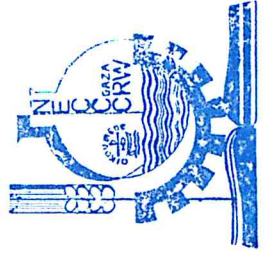
Ahmed Ahmad Ahmed Ahmad 18-Sep-2014





CRS/ \_\_\_\_\_ JWBG  
 Standard Subrecipient Fixed Asset Controls Assessment  
 Subrecipient Name \_\_\_\_\_ Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always			Partially / Usually			No / Never			Maximum Value	Applicable Value	Actual Score	Comments
		1	0.8	0.4	0.4	0	0	X	N/A	X				
7.1	The subrecipient's Fixed Assets are safeguarded during non-working hours.	x								4	4	4	Provide comments for each "No" answer.	
7.2	All fixed assets have assigned custodians who are accountable for those assets.	x								2	2	2	Admin Ass. (Issam Farah)	
7.3	The subrecipient maintains an audit trail with documentation to support fixed asset acquisitions and disposals.	x								3	3	3		
7.4	The subrecipient has a record for each purchased fixed asset that shows its cost, location, funding source, current condition, and unique property identification number, as assigned by the subrecipient.			x						4	4	1.6	Fixed Assets Record doesn't include current condition, funding source and assigned person	
7.5	The subrecipient has a record for each donated (in-kind) fixed asset that shows its fair value at the time of the donation, location, donor / funding source, current condition, and unique property identification number, as assigned by the subrecipient.			x						4	4	1.6		
7.6	The records for all fixed assets agree or reconcile to the subrecipient's general ledger balance for each fixed asset category.	x								4	4	4		
7.7	At least once each year, fixed assets are counted by designated employees who do not have custody of the assets.	x								4	4	4		
7.8	Results of the counts are recorded, summarized, and reconciled to the fixed asset records.	x								4	4	4		
7.9	Count differences are investigated and brought to the attention of management.	x								3	3	3		
7.10	When necessary, approved adjustments are made to the fixed asset records and the general ledger, ensuring that they are kept in balance.	x								4	4	4		
7.11	The subrecipient has a fixed asset policy or procedure that specifies which property acquisitions are to be capitalized, the various asset categories, the approvals needed for acquisitions and disposals, and the estimated useful life for each asset category.	x								2	2	2		
7.12	Fixed assets, other than land, purchased or received as donated property are charged off to expense using depreciation over their estimated useful lives.	x								3	3	3		
<b>Totals</b>											41	41	36.2	88%



Signature of Subrecipient Employee: *Issam Farah*  
 Date: 18.9.2014

Signature of CRS Employee: *Amr Ayad*  
 Date: 18-Sep-2014

Name of Subrecipient Employee: Amr Ayad  
 Name of CRS Employee: Amr Ayad

CRS/    JWBG  
 Standard Subrecipient Receivables Assessment  
 Subrecipient Name         Near East Council of Churches Committee for Refugee Work NECCCRW        

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
Place an "X" in the appropriate column. Provide comments for each "No" answer.											
8.1	All amounts advanced to other subrecipients, vendors, employers are accounted for as open receivables in the subrecipient's general ledger.	X	0.3	0.4	0	X	4	4	4		
8.2	The subrecipient uses a separate general ledger account to identify each type of receivable.	X					2	2	2		
8.3	The subrecipient has issued procedures or other documents that indicate when each type of receivable or advance is due.	X					2	2	2		
8.4	Amounts due from each party are separately identified and tracked in the general ledger or a subsidiary ledger.	X					4	4	4		
8.5	Schedules showing the amounts due from each party and when those balances arose are prepared at least quarterly, reconciled to the general ledger, and submitted for management review.		X				4	4	3.2		
8.6	Follow-up actions are taken to collect or resolve open receivable balances.	X					4	4	4		
8.7	Uncollectible balances are written off after obtaining management's approval.	X					4	4	4		
8.8	Advances are not given to parties that have pre-existing, overdue balances.	X					4	4	4		
<b>Totals</b>								<b>28</b>	<b>28</b>	<b>27.2</b>	<b>97%</b>

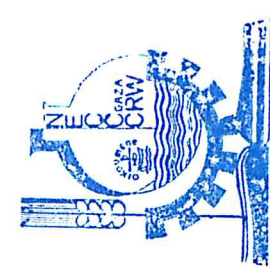
Amr Ayad  
 Name of Subrecipient Employee

Amr Rizzi  
 Signature of Subrecipient Employee

18.9.2014  
 Date

Amr Ayad  
 Signature of CRS Employee

18-Sep-2014  
 Date



CRS/\_\_\_\_JWBG  
 Standard Subrecipient Other Assets and Payables Assessment  
 Subrecipient Name: Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments
		1	0.8	0.4	0	X				Provide comments for each "No" answer.
9.1	The subrecipient records purchases of non-capitalized goods or services that benefit future periods as Prepaid Expenses (Assets) in its general ledger.	x					2	2	2	
9.2	Prepaid Expenses are charged off to expense over the benefiting periods.	x					2	2	2	
9.3	Advances issued to vendors are recorded as assets until the purchased goods or services are received.					x	2	0	0	
9.4	Amounts owed by the subrecipient are recorded in the general ledger as payables.					x	3	0	0	
9.5	Balances in the other asset and payable accounts are analyzed at least quarterly and the reports are submitted for management review.	x					2	2	2	
9.6	Separate accounts are maintained in the subrecipient's general ledger for each type of other asset and payable.	x					2	2	2	
<b>Totals</b>							13	8	8	
							Score:	8	100%	

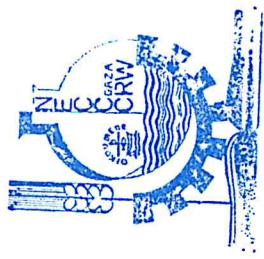
Ahmad Ayubad  
 Name of Subrecipient Employee

Amr Al-Din  
 Signature of Subrecipient Employee

18.9.2014  
 Date

Amr Al-Din  
 Signature of CRS Employee

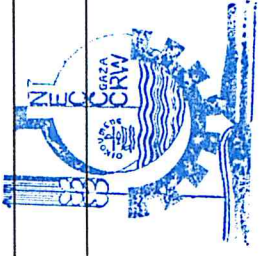
18-Sep-2014  
 Date



CRS/ JWBG  
Standard Subrecipient Procurement Assessment  
Subrecipient Name Near East Council of Churches Committee for Refugee Work NECCCRW

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments
		1	0.8	0.4	0	X				Provide comments for each "No" answer.
10.1	The head of the procurement function has proven work experience in procurement and/or has received formal, documented training to qualify as a procurement professional.	x					4	4	4	
10.2	All procurement staff have been trained in donor compliance awareness and adhere to USG compliance requirements for procurement.				x		4	4	0	No training provided for USG Compliance.
10.3	The number of procurement staff appears to be sufficient to handle the organization's purchasing volume.	x					4	4	4	
10.4	Well-defined job descriptions that specify educational and experience requirements are on file for each procurement position.	x					2	2	2	
10.5	All procurement employees are evaluated at least annually.				x		2	2	0	Not applied
10.6	All purchasing employees are independent of the subrecipient's accounting, receiving, asset custody, and project management functions.		x				4	4	3.2	
10.7	The subrecipient has a formal purchasing manual or a series of written procedures that have been approved in writing by its chief local executive.		x				4	4	3.2	
10.8	The subrecipient uses standard forms for its purchase requisitions and purchase orders.	x					3	3	3	
10.9	The subrecipient has documented its competitive bidding rules and adheres to them.	x					4	4	4	
10.10	Suppliers are evaluated and selected using price, quality, reliability and timeliness of delivery as factors. Exceptions to this practice are documented and approved in writing by the subrecipient's chief local executive.	x					4	4	4	
10.11	The procurement function documents its reasons for use of "sole source suppliers" when less bids than the required number are obtained.				x		3	3	0	No Documentation.
10.12	The procurement staff keeps an approved supplier list that is continually updated. The documented approval of the chief local executive or a delegate is required to add a supplier to the list.		x				4	4	3.2	The supplier list not approved and updated for vendor experiences & history of dealings
10.13	The subrecipient enforces a rule that no gifts are to be accepted from suppliers if they could be perceived to influence procurement decisions.	x					4	4	4	

*Luca Tabeti*



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 Subrecipient Name     Near East Council of Churches Committee for Refugee Work NECCRW    

Step	Question	Yes / Always	Mostly / Usually	Partially / Sometimes	No / Never	N/A	Maximum Value	Applicable Value	Actual Score	Comments	
	Place an "X" in the appropriate column.	1	0.8	0.4	0	X				Provide comments for each "No" answer.	
10.14	The subrecipient's purchasing process has been documented, via a narrative, a flowchart, or a combination of the two.		x				3	3	2.4		
10.15	The documented purchasing process is reviewed at least annually and updated, when necessary.			x			1	1	0.4		
10.16	Open purchase orders are tracked to ensure that goods and services are delivered on time and are of the appropriate quality and quantity.	x					2	2	2		
10.17	The subrecipient enforces a rule that no employee is allowed to approve a purchase that will directly benefit that employee.	x					4	4	4		
10.18	The subrecipient has a "Conflict of Interests" policy.	x					3	3	3		
10.19	Subrecipient has documented processes in place to ensure that it does not and will not knowingly provide material support or resources to any individual or entity that commits, attempts to commit, advocates, facilitates, or participates in terrorist acts, or has committed, attempted to commit, facilitated, or participated in terrorist acts.	x					4	4	4		
<b>Totals</b>							<b>63</b>	<b>63</b>	<b>50.4</b>	<b>80%</b>	

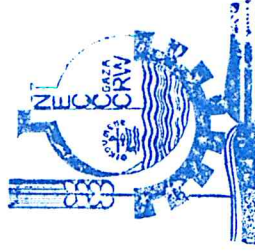
Amal Ayhad  
 Name of Subrecipient Employee

Samer Rizzi  
 Signature of Subrecipient Employee

18.9.2014  
 Date

Amr S A D  
 Signature of Subrecipient Employee

18-Sep-2014  
 Date



CRS/                      JWBG  
 Standard Subrecipient Assessment Summary  
 Subrecipient Name            Near East Council of Churches Committee for Refugee Work NECCCRW           

No.	Section Name	Number of Control Statements	Maximum Value	Applicable Value	Actual Score	%
1	Financial Personnel	13	40	40	36	89%
2	Financial Systems	16	60	56	52	92%
3	Documentation & Recordkeeping	9	32	28	22	77%
4	Internal Control	41	155	149	146	98%
5	Financial Reporting	13	46	38	33	87%
6	Inventory Control	18	64	64	64	100%
7	Fixed Assets	12	41	41	36	88%
8	Receivables	8	28	28	27	97%
9	Other Assets & Payables	6	13	8	8	100%
10	Procurement	19	63	63	50	80%
	Totals	155	542	515	474	92%

**Inadequate Internal Controls, Substantial Improvement Required = > 0 & < 75%**  
**Sufficient Internal Controls, Some Improvement Needed = ≥ 75% & < 90%**  
**Strong Internal Controls, Meets Most Standards = ≥ 90%**

*ISSA TARAZI*

Name of Subrecipient's CEO / Country Director

Ahmed Murad / Nadia AlBayoumi

Name of CRS' Assessment Team Leader

Signature of CRS' Assessment Team Leader

Signature of Sub's CEO / Country Director

*18. Sep. 2014*

Date

18-Sep-14

Date

