



FINANCIAL MANAGEMENT AND SYSTEM OF INTERNAL CONTROLS QUESTIONNAIRE

The financial management system of each non-Federal entity must provide for the following

- Retention requirements for records
- Requests for transfer of records
- Methods for collection, transmission and storage of information
- Access to records
- Restrictions on public access to records

(1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program.

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to document the receipt and disbursement of Federal funds including procedures to minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means

(7) Written procedures for determining the allowability of costs.

APPLICANT ORGANIZATIONAL INFORMATION

1. Name of Organization and Address:

2. Authorized Representative's Name and Title:

3. Phone: - - ext. 4. Fax: - - Á 5. Email:

6. Year Established: 7. Employer Identification Number (EIN): 8. DUNS Number:
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9. Type of Organization:

- State Municipality Non-Profit Higher Education Tribal For-Profit Other



AUDIT INFORMATION

An audit is conducted using generally accepted auditing standards (GAAS) or Generally Accepted Governmental Auditing Standards (GAGAS) and results in an audit report with an opinion.

10. The organization has had the undergone the following types of audit(s)(Please check all that apply):

OMB A-133 Single Audit Financial Statement Audit Defense Contract Agency Audit (DCAA)

None

Programmatic Audit & Agency: _____

Other Audit & Agency: _____

11. Fiscal Year of Last Audit:

Name of Audit Agency/Firm:

AUDITOR'S OPINION:

12. On the most recent audit, what was the auditor's opinion?

Unqualified Opinion Qualified Opinion Disclaimer, Going Concern or Adverse Opinions

Please enter the number of findings:

Please enter the amount of questioned costs:

Were material weaknesses noted in either the Financial Statement or Single Audit? Yes No

ACCOUNTING SYSTEM

13. Which of the following best describes your accounting system:

Manual Automated Combination

14. Does the accounting system identify the receipt and expenditure of program funds separately for each grant?

Yes No Not Sure

15. Does the accounting system provide for the recording of expenditures for each grant/contract by budget cost categories shown in the approved budget?

Yes No Not Sure

16. Does your accounting system have the capability to document the recording of cost sharing or match for each grant? Can you determine if documentation is available to support recorded match or cost share?

Yes No Not Sure

17. Are time distribution records maintained for each employee that specifically identify effort charged to a particular grant or cost objective?

Yes No Not Sure

18. Does the accounting/financial system include budgetary controls to preclude incurring obligations or costs in excess of total funds available or by budget cost category (e.g. Personnel, Travel, etc.)?

Yes No Not Sure

19. Is the organization familiar with the existing Federal regulation and guidelines containing the Cost Principles and procedures for the determination and allowance of costs in connection with Federal grants?

Yes No Not Sure



| PROPERTY STANDARDS, PROCUREMENT STANDARDS, AND TRAVEL POLICIES | |
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| PROPERTY STANDARDS | |
| 20. Does your property management system(s) provide for maintaining: (1) a description of the equipment; (2) an identification number; (3) source of the property, including the award number; (4) where title vests; (5) acquisition date; (6) federal share of property cost; (7) location and condition of the property; (8) acquisition cost; & (9) ultimate disposition information? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure |
| PROCUREMENT STANDARDS | |
| 21. Does your organization maintain written procurement procedures which (1) avoid unnecessary purchases; (2) provide an analysis of lease and purchase alternatives; and (3) provide a process for soliciting goods and services? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure |
| 22. Does your procurement system provide for the conduct to determine selection on a competitive basis and documentation of cost or price analysis for each procurement action? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure |
| 23. Does your procurement system include provisions for checking the "Excluded Parties List" system for suspended or debarred sub-grantees and contractors, prior to award? https://www.sam.gov/ | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure |
| TRAVEL POLICY | |
| 24. Does your organization: (a) maintain a standard travel policy? <input type="checkbox"/> Yes <input type="checkbox"/> No (b) adhere to the Federal Travel Regulation? (FTR) <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| SUBRECIPIENT MANAGEMENT AND MONITORING | |
| 25. (For Pass-through entities only). Does your organization have controls in place to monitor activities of subrecipients, as necessary, to determine that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of the award and that performance goals are achieved (2 CFR200)? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure <input type="checkbox"/> N/A (Your organization does not make subawards.) |
| STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS AND APPLICANT CERTIFICATION | |
| I certify that the above information is complete and correct to the best of my knowledge. This document must be certified by the organization's Authorized Representative, Executive Director, Chief Financial Officer, Chairman of the Board of Directors, or similar position. | |
| Name: _____ | Date: _____ |
| Title: <input type="checkbox"/> Executive Director <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chairman <input type="checkbox"/> Other: _____ | |
| Phone: - - ext. _____ | |