 Checklist for Participating in an AMBAP Desk Review

The following is a list of materials that NSF may request for analysis during the desk review process. NSF encourages the preparation of written policies and procedures to promote consistency and clarity; however, awardees are not required to have written policies and procedures prepared prior to completion of the desk review, unless mandated by Federal regulations.

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| General management |
| [ ]  | Most recent Office of Management and Budget (OMB) Circular A-133 audit report and recently audited financial statements |
| [ ]  | Current Negotiated Indirect Cost Rate Agreement (NICRA) or Facilities and Administrative (F&A) agreement |
| [ ]  | List of current Board of Director members and bylaws |
| [ ]  | Overall organizational chart and other applicable organizational charts |
| [ ]  | Written policies and procedures regarding delegation of authority to legally commit the organization (i.e., approval for proposals, acceptance of awards and amendments) |
| [ ]  | Written policies and procedures that describe the sponsored projects budget revision/amendment process |
| [ ]  | Completed sample budget revision |
| [ ]  | Written policies and procedures regarding sponsored projects budget and expenditure monitoring |
| [ ]  | Written policies and procedures that describe cost transfers/expenditure reclassifications between projects or awards |
| [ ]  | Written policies and procedures related to expenditure approval |
| accounting system |
| [ ]  | Accounting manual and date of last update. In lieu of an accounting manual, a set of common accounting policies (e.g., year-end closing, bank reconciliations, disbursements/payments) |
| [ ]  | General ledger chart of accounts/expense code list, date of last update, and explanation of account hierarchy to understand how NSF funding is segregated in the accounting system |
| [ ]  | Written standards and procedures determining the reasonableness, allocability, and allowability of costs charged to Federally-funded projects |
| [ ]  | Written policies and procedures regarding the accounting treatment of unallowable direct and indirect costs |
| [ ]  | Written policies and procedures that describe standards on supporting documentation for transactions recorded in your organization’s accounting system |
| [ ]  | Written policies and procedures on record retention standards for award agreements, financial reports, supporting documentation, and other award-related records |
| [ ]  | Sample completed time and effort form(s) for each category of employee (e.g., exempt and non-exempt/hourly staff) |
| Federal financial report (FFR) Reconciliation |
| [ ]  | Most recent FFR filed with NSF via FastLane or Research.gov |
| [ ]  | Recently prepared project cost ledger for the selected NSF award(s) printed directly from the accounting system within 10 days of the request |
| [ ]  | FFR reconciliation of cumulative net disbursements reported on the FFR to cumulative expenditures in accounting records for the selected NSF award(s) |
| [ ]  | Written policies and procedures regarding FFR preparation, approval, and submission |
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| American Recovery and reinvestment act (Arra) information (if applicable) |
| [ ]  | Written policies and procedures on accounting for ARRA funds including any modifications to the accounting system to separately identify and manage ARRA funds |
| [ ]  | Written policies and procedures regarding reporting on ARRA funds that address whether there is a system or process to collect and report the required ARRA information |
| [ ]  | FFR reconciliation information listed in the above section, but for the selected NSF ARRA award(s) |