

FINANCIAL MANAGEMENT SYSTEMS QUESTIONNAIRE

===== **Organizational Data** =====

Name of Organization: _____

Address: _____

Representative Name and Title: _____

Phone: _____ Fax: _____ Email: _____

Year Established : _____ Employer Identification Number (EIN): _____

DUNS Number: _____

Organization Type: Non-Profit For Profit Educational State/Local Govt.

Description of Service/Product: _____

Approx. Number of Employees: Full Time _____ Part Time _____

===== **Federal Audit Data** =====

Prior Audits/Reviews:

OMB A-133 Incurred Cost Accounting System Timekeeping

Date of Last Federal Audit/Review: _____ Audit Agency/Firm: _____

If Findings Reported, Explain: _____

===== **Financial Statement Audit Data** =====

Date of Last Financial Statement Audit: _____ Fiscal Period Audited: _____

Audit Firm: _____

Auditor's Opinion on Financial Statements Qualified: Yes No

If Qualified Opinion, State Reason: _____

=====**Accounting System Data**=====

What books of account are maintained?

- General Ledger YES NO Cash Receipts Journal YES NO
 Project Cost Ledger YES NO Payroll Journal YES NO
 Cash Disbursements Journal YES NO

Does the accounting system provide for the recording of grant/contract costs according to categories of the approved budget? YES NO

Does the system identify the receipt and expenditure of funds separately for each grant or contract? YES NO

Does the system provide for the recording of cost sharing/matching for each project, and ensure that documentation is available to support recorded cost sharing/matching? YES NO

Does the system provide for the recording of participant support costs as a separate cost category? YES NO

=====**Timekeeping System Data**=====

Are time distribution records maintained for each employee to account for his/her TOTAL effort (100%)? YES NO

(Attach a sample timesheet and procedures for completing timesheets and for allocating salary and wage charges to Federal awards.)

Is your organization familiar with the time and effort reporting requirements related to Federal awards made to your type organization? YES NO

=====**Purchasing System**=====

Are asset inventory records maintained? YES NO

Does your organization have policies relating to buy/lease analysis and competitive purchases over \$25,000? YES NO

What is the dollar threshold for capitalization of equipment? \$ _____

=====**Funds Management**=====

Is a separate bank account maintained for Federal grant/contract funds? YES NO

If a separate bank account is not maintained, can the Federal grant/contract funds and related expenses be readily identified? YES NO

Does your organization have procedures in place to minimize the time elapsing between the transfer of funds to your organization by a Federal agency and your organization's expenditure of such funds? YES NO

Prepared by: _____ Date: _____
 Name & Signature