

Workforce Development Council – State Commission on National and Community Service

FINANCIAL MANAGEMENT SURVEY

LEGAL NAME OF ORGANIZATION: _____

ADDRESS: _____

CITY/STATE/ZIP CODE: _____

Please answer every question, attaching materials & providing comments/explanations.

A. GENERAL INFORMATION

1. Has your organization received a Federal grant or cost-reimbursement contract award in the last 2 years?

YES NO

If yes, what is your Federal cognizant/oversight agency?

Agency: _____

Name of Contact: _____

Telephone: _____

2. Please **attach** a schedule showing the total Federal dollars awarded to your organization by granting agency for the two most recently completed fiscal years.

3. Has your organization ever received Corporation for National and Community Service or State of North Dakota funding?

YES NO

If yes, please specify the grant number[s]: _____

4. Indicate whether your organization is:

a non-profit educational institution

a non-profit organization

a Tribe

a Territory

other, please specify _____

5. Has your organization been audited by a Certified Public Accounting firm within the past two years?

YES NO

If yes, please **attach** copy.

6. Has your organization completed a recent OMB A-133 audit?

YES NO

If yes, please **attach** most recent copy.

If no, is one currently underway or scheduled?

YES NO

If yes, give likely completion date. _____

7. Has your organization been granted tax-exempt status by the IRS?

YES NO N/A

8. Under which section of the IRS Code?
 501(c)(3)
 501(c)(4)
 501(c)(5)
 501(c)(6)
 Other, specify _____
Please **attach** a copy of the most recently filed IRS Form 990.
9. Does your organization have established policies relating to salary scales, fringe benefits, travel reimbursement and personnel policies?
 YES NO

B. FUNDS MANAGEMENT

1. Are you using a project cost accounting system?
 YES NO
2. Which of the following best describes your organization's accounting system?
 Manual Automated Combination
3. How frequently do you post to the general ledger?
 daily weekly monthly other
4. Does the accounting system completely and accurately track the receipt and disbursement of funds by each grant or funding source?
 YES NO
5. Are common or indirect costs accumulated into cost pools for allocation to projects, contracts and grants?
 YES NO
6. Are the following books of account maintained?
General Ledger YES NO
Cash Receipts Journal YES NO
Cash Disbursements Journal YES NO
Payroll Journal YES NO
Income (Sales) Journal YES NO
Purchase Journal YES NO
General Journal YES NO
Other YES NO
Describe: _____
7. Does the accounting system provide for the recording of actual grant/contract costs according to categories of your approved budget[s], and provide for current and complete disclosure?
 YES NO
8. Are time and activity distribution records maintained by funding source and project for each employee to account for total hours [100%] devoted to your organization?
 YES NO
9. Is your organization familiar with Federal cost principles?
 YES NO

10. Is your organization familiar with procedures for the determination and allowance of costs in connection with Federal grants and contracts?
 YES NO

C. INTERNAL CONTROLS

1. Are the duties of the bookkeeper/record keeper separate from cash functions (receipt or payment or cash)?
 YES NO
2. Are checks signed by individual[s] whose duties exclude recording cash received, approving vouchers for payment and the preparation of payroll?
 YES NO
3. Are purchase approval methods documented and communicated?
 YES NO
4. Are accounting entries supported by appropriate documentation?
 YES NO
5. Are cash or in-kind matching funds supported by appropriate documentation?
 YES NO
6. Are employee time sheets supported by appropriately signed documentation?
 YES NO
7. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?
 YES NO
8. Are there procedures documented for complying with the applicable cost principles and the conditions of the award?
 YES NO

<p><u>COMMENTS/EXPLANATIONS:</u></p> <p>Attach numbered sheets as necessary.</p>	<p>The total number of attachments is: _____</p> <p>including: Audit[s] <input type="radio"/></p> <p> Schedule <input type="radio"/></p> <p> IRS Form 990 <input type="radio"/></p>
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SIGNATURE OF PREPARER: _____

NAME OF PREPARER: _____ DATE: _____

TITLE OF PREPARER: _____

TELEPHONE: _____ FAX: _____

E-MAIL: _____

REVIEWED BY: _____

DATE: _____

COMMENTS: