

DEPARTMENT OF STATE

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. Have you read and are familiar with the applicable Federal Regulations
pertaining to Federal assistance awards:

2 CFR 200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST
PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL
AWARDS

2. Has your organization received a Federal grant award or cost-type contract
award in the last 2 years?
 YES NO

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

Agency: _____

Name of

Contact: _____

Telephone: _____

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. Does your organization have a Federally approved Indirect Cost Rate?
 YES NO

If yes, what type:

- Provisional
- Final
- Predetermined

Please **attach** a copy

If no, When do you plan to establish a rate in accordance with Federal cost principles requirements?

4. Has your organization ever received Department of State funding?

- YES
- NO

If yes, please specify the award number[s]:

5. Indicate whether your organization is:
- a non-profit educational institution
 - a non-profit organization
 - a Tribe
 - a Territory
 - other, please specify _____
6. Has your organization been audited by a Certified Public Accounting firm within the past two years?
- YES NO

If yes, please **attach** copy.

7. 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

Give completion date where applicable. _____

8. Has your organization been granted tax-exempt status by the IRS?
- YES NO N/A

9. 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.

10. 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 job cost 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	<input type="radio"/> YES	<input type="radio"/> NO
Cash Receipts Journal	<input type="radio"/> YES	<input type="radio"/> NO
Cash Disbursements Journal	<input type="radio"/> YES	<input type="radio"/> NO
Payroll Journal	<input type="radio"/> YES	<input type="radio"/> NO
Income (Sales) Journal	<input type="radio"/> YES	<input type="radio"/> NO
Purchase Journal	<input type="radio"/> YES	<input type="radio"/> NO
General Journal	<input type="radio"/> YES	<input type="radio"/> NO
Other	<input type="radio"/> YES	<input type="radio"/> 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

11. If a first time recipient whose accounting system has not been subjected to a re-award or final audit under OMB Circular 1-133 Audits of State, Local Governments, and Non-Profit Organizations or 2 CFR 200 Section F, would you agree to maintain a separate bank account in accordance with 2 CFR 200?

(NOTE: Once your system has been audited, a separate account may no longer be required)

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, cost sharing 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

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

CERTIFICATION

THE INFORMATION DISCLOSED IN THE ATTACHED FINANCIAL MANAGEMENT SURVEY IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNATURE OF
PREPARER: _____

NAME OF PREPARER: _____ DATE: _____

TITLE OF PREPARER: _____

TELEPHONE: _____ FAX: _____

E-MAIL: _____

FOR INTERNAL USE ONLY AT Department of State

REVIEWED BY: _____

DATE: _____

COMMENTS:

