



ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE

1. Name of Agency: _____	
2. ACJC Grant Number: _____ (Located on the Grant Agreement) If your agency or organization publishes a general information pamphlet setting forth the history, purpose and organizational structure of your business, please provide this office with a copy. Complete the following items:	
a. When was the agency/organization founded/incorporated (month,day,year)	b. Principal Officers Titles _____
c. Employer Identification Number	_____
d. Number of Employees Full Time: _____ Part Time: _____	_____
ACCOUNTING SYSTEM INFORMATION	
1. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification and allocation of costs under Federal contracts/grants? <input type="checkbox"/> Yes <input type="checkbox"/> No	
a. If yes, provide name and address of Agency performing review: b. Attach a copy of the latest review and any subsequent Correspondence, clearance documents, etc.	
2. Which of the following best describes the accounting system>	<input type="checkbox"/> Manual <input type="checkbox"/> Automatic <input type="checkbox"/> Combination
3. Does the agency/organization use a double-entry system in accounting for program funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
4. Does the accounting system identify the receipt and expenditures of program funds separately for each grant?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
5. Does the accounting system provide for the recording of expenditures for each grant by component project and budget cost categories shown in the approved budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
6. Are time distribution records maintained for an employee when his/her effort can be specifically identifies to particular cost objective?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
7. If the organization proposes an overhead rate, does the accounting system provide for the segregation of direct and indirect expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
8. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:	
a. Total funds available for a grant?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
b. Total funds available for a budget cost category (e.g. Personnel, Travel, etc.)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
9. Is the agency/organization familiar with the existing regulations and guidelines pertaining to the cost principles and procedures for determination and allowance of costs in connection with Federal grants?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure

FUND CONTROL	
10. Is a separate bank account maintained for grant funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
11. If a grant funds are commingled with agency/organizations funds, can the grant funds and related costs and expenses be readily identified?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
12. Are the officials of the agency/organization bonded?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
FINANCIAL STATEMENTS	
13. Did an independent certified public accountant (CFA) ever examine the financial statements?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
14. If an independent CPA review was performed please provide this office with a copy of their latest report and any management letters issued	<input type="checkbox"/> Enclosed <input type="checkbox"/> Not Any
15. If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:	
16. If an independent CPA has never examined your financial statements, please develop and provide this office with a copy of the following financial statements: a. A detailed "Balance Sheet" for the most current and previous year; and b. A detailed "Income Statement" for the most current and previous year.	
ADDITIONAL INFORMATION	
17. Use this space for any additional information (indicate section and item number if a continuation).	
APPLICANT CERTIFICATION	
I CERTIFY THAT THE ABOVE INFORMATION IS COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.	
Signature	Agency/Organization Name, Address and Telephone Number
Title	
CPA CERTIFICATION	
The purpose of the CPA certification is to assure the Commission that the recipient can establish fiscal controls and accounting procedures which assure that grant funds available for the conduct of the grant programs and projects are disbursed and accounted for properly.	
Signature	Agency/Organization/Firm Name, Address and Telephone Number
Title	