



## U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE

### SECTION A: PURPOSE

The financial responsibility of grantees must be such that the grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate accounting systems should meet the following criteria as outlined in the OJP Financial Guide.

- (1) Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant.
- (2) Entries in accounting records should refer to subsidiary records and/or documentation which support the entry and which can be readily located.
- (3) The accounting system should provide accurate and current financial reporting information.
- (4) The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

### SECTION B: GENERAL

1. If your firm publishes a general information pamphlet setting forth the history, purpose and organizational structure of your business, please provide this office with a copy; otherwise, complete the following items:

a. When was the organization founded/incorporated ( <i>month, day, year</i> )	b. Principle officers	Titles
c. Employer Identification Number:	_____	_____
d. Number of Employees Full Time:            Part Time:	_____	_____

2. Is the firm affiliated with any other firm:  Yes  No  
If "yes", provide details:

3. Total Sales/Revenues in most recent accounting period. (*12 months*)  
\$

### SECTION C: ACCOUNTING SYSTEM

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?  Yes  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.
Note: If review occurred within the past three years, omit questions 2-9 of this Section and Section D.	

2. Which of the following best describes the accounting system:  Manual  Automated  Combination

3. Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant?  Yes  No  Not Sure

4. Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories shown in the approved budget?  Yes  No  Not Sure

5. Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective?  Yes  No  Not Sure

6. If the organization proposes an overhead rate, does the accounting system provide for the segregation of direct and indirect expenses?  Yes  No  Not Sure

7. 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

8. Is the firm generally familiar with the existing regulation and guidelines containing the cost principles and procedures for the determination and allowance of costs in connection with Federal contracts/grants?  Yes  No  Not Sure

**SECTION D: FUNDS CONTROL**

1. If Federal grant/contract funds are commingled with organization funds, can the Federal grant funds and related costs and expenses be readily identified?  Yes  No  Not Sure

**SECTION E: FINANCIAL STATEMENTS**

1. Did an independent certified public accountant (CPA) ever examine the financial statements?  Yes  No

2. If an independent CPA review was performed please provide this office with a copy of their latest report and any management letters issued.  Enclosed  N / A

3. If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:

**SECTION F: ADDITIONAL INFORMATION**

1. Use this space for any additional information (*indicate section and item numbers if a continuation*)

**SECTION G: APPLICANT CERTIFICATION**

I certify that the above information is complete and correct to the best of my knowledge.

1. Signature

b. Firm Name, Address, and Telephone Number

a. Title

**SECTION H: CPA CERTIFICATION**

The purpose of the CPA certification is to assure the Federal agency that the recipient can establish fiscal controls and accounting procedures which assure that Federal and State/local funds available for the conduct of the grant programs and projects are disbursed and accounted for properly. **If the audit report requested in Section E 2 above is not enclosed, then completion of this section is required.**

1. Signature

b. Firm Name, Address, and Telephone Number

a. Title

PUBLIC REPORTING BURDEN FOR THIS COLLECTION OF INFORMATION IS ESTIMATED TO AVERAGE 4 HOURS (OR MINUTES) PER RESPONSE, INCLUDING THE TIME FOR REVIEWING INSTRUCTIONS, SEARCHING EXISTING DATA SOURCES, GATHERING AND MAINTAINING THE DATA NEEDED, AND COMPLETING AND REVIEWING THE COLLECTION OF INFORMATION. SEND COMMENTS REGARDING THIS BURDEN ESTIMATE OR ANY OTHER ASPECTS OF THIS COLLECTION OF INFORMATION, INCLUDING SUGGESTIONS FOR REDUCING THIS BURDEN, TO OFFICE OF JUSTICE PROGRAMS, OFFICE OF THE COMPTROLLER, 810 - 7<sup>TH</sup> STREET, NW, WASHINGTON, DC 20531; AND TO THE PUBLIC USE REPORTS PROJECT, 1121-7120, OFFICE OF INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, DC 20503.