

## DEPARTMENT OF STATE

### FINANCIAL MANAGEMENT SURVEY

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LEGAL NAME OF  
ORGANIZATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP  
CODE: \_\_\_\_\_

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

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#### 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

**COMMENTS/EXPLANATIONS:**

is: \_\_\_\_\_

**The total number of attachments**

including:    Audit[s]       ☐  
                     Schedule      ☐  
                     IRS Form 990 ☐

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:

