

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	☐ 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

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:

