



South Carolina Commission on National and Community Service 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. Has your organization received a Federal grant 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: _____

2. Has your organization ever received Corporation for National Service or Commission on National and Community Service funding?

YES — NO

If yes, please specify the grant number[s]: _____

3. Indicate whether your organization is:

a non-profit educational institution

a non-profit organization

a Tribe

a Territory

other, please specify _____

4. Has your organization been audited by a Certified Public Accounting firm within the past two years?

YES — NO

If yes, please **attach** copy.

5. 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. _____

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7. Has your organization been granted tax-exempt status by the IRS?
 YES — NO — N/A
8. If you answered yes to question #7, which section of the IRS Code applies to your organization?
 501(c)(3)
 501(c)(4)
 501(c)(5)
 501(c)(6)
 other, specify _____
 N/A
 Please **attach** a copy of the most recently filed IRS Form 990.
9. 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

C. INTERNAL CONTROLS

1. Are the duties of the bookkeeper/record keeper separate from cash functions (receipt or payment or cash)?
 — YES — NO (if no, please describe) _____
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 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

<p><u>COMMENTS/EXPLANATIONS:</u></p> <p>Attach numbered sheets as necessary.</p>	<p>The total number of attachments: _____</p> <p>including: Most Recent Audit[s] <input type="checkbox"/></p> <p> Schedule <input type="checkbox"/></p> <p> IRS Form 990 <input type="checkbox"/></p>
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SIGNATURE OF PREPARER: _____

NAME OF PREPARER: _____ DATE: _____

TITLE OF PREPARER: _____

TELEPHONE: _____ FAX: _____

E-MAIL: _____

UWASC STAFF ONLY

REVIEWED BY:

DATE:

COMMENTS: