

**NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION – NATIONAL ARCHIVES
 ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE**

If you are a recipient of a federal grant, you must have adequate financial controls. Adequate accounting systems should meet the following criteria:

- (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.

APPLICANT ORGANIZATIONAL INFORMATION

Name of Organization and Address:	NHPRC Application No:
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Authorized Representative's Name and Title:

Phone: - - ext	Fax: - -	Email:
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Year Established (yyyy):	Employer Identification Number (EIN) (example XX-XXXXXXX): - -	DUNS Number (example XXX-XX-XXXX): - -
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Type of Organization:

Approximate Number of Employees: Full Time (Paid): Full Time (Volunteer):	Part Time (Paid): Part Time (Volunteer):
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FEDERAL AUDIT DATA

Have you been audited by a Federal agency?: Yes No
 If yes, please indicate the type:
 OMB A-133 Single Audit (required of institutions that received more that \$500,000 in federal grants)
 Incurred Cost Accounting System Timekeeping

Date of Last Federal Audit/Review (m/d/yyyy):	Audit Agency/Firm:
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If Findings Reports, Explain:

FINANCIAL STATEMENT AUDIT DATA

Date of Last Financial Statement Audit (m/d/yyyy):	Fiscal Period Audited:
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Audit Firm:

Auditor's Opinion on Financial Statement Qualified:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If Qualified Opinion, State Reason:

If you have not had an audit completed in the last two years, please submit a copy of your most recent 990 tax form. If you do not have a 990 tax form, please explain:

ACCOUNTING SYSTEM

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

If yes, provide name and address of Agency performing review:

Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.

Which of the following best describes the accounting system:

Manual Automated Combination

Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant?

Yes No Not Sure

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

Does the accounting system provide for the recording of cost sharing for each project, and ensure that documentation is available to support recorded cost sharing?

Yes No Not Sure

Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective?
(please attach sample time sheet and procedures for allocating salary and wage charges to Federal awards)

Yes No Not Sure

Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of total funds available for a grant?

Yes No Not Sure

Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of total funds available for a budget cost category (e.g. Personnel, Travel, etc)?

Yes No Not Sure

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

FUNDS MANAGEMENT

Is a separate bank account maintained for Federal grant funds?

Yes No

If a separate bank account is not maintained, can the Federal grant funds and related expenses be readily identified?

Yes No

FINANCIAL STATEMENTS	
Did an independent certified public accountant (CPA) ever examine the financial statements?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If an independent CPA review was performed, please provide this office a copy of their latest report and any management letters issued.	<input type="checkbox"/> Enclosed <input type="checkbox"/> N/A
If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation on a separate sheet.	
APPLICANT CERTIFICATION	
I certify that the above information is complete and correct to the best of my knowledge.	
Signature:	
Name:	
Title:	

Paperwork Reduction Act Public Burden Statement
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