

**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 than \$750,000 in federal grants; or \$500,000 in years prior to 2014)  
 Incurred Cost  Accounting System  Timekeeping  
 Provide url:

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:

Provide url:

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**

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| 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?:<br><input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 2. 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.</b> |
| 3. Which of the following best describes the accounting system:<br><input type="checkbox"/> Manual <input type="checkbox"/> Automated <input type="checkbox"/> Combination   |  |
| 4. Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |
| 5. 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?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |
| 6. 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?   | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |
| 7. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of total funds available for a grant?   | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |
| 8. 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)?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |
| 9. 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?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure             |

**TIME AND EFFORT REPORTING**

Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
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**If yes, attach sample time sheet and/or procedures for allocating salary and wage charges to Federal awards**

**FUNDS MANAGEMENT**

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|---|--|
| Is a separate bank account maintained for Federal grant funds?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If a separate bank account is not maintained, can the Federal grant funds and related expenses be readily identified? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

<b>FINANCIAL STATEMENTS</b>	
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.	
<b>APPLICANT CERTIFICATION</b>	
I certify that the above information is complete and correct to the best of my knowledge.	
Signature:	
Name:	
Title:	

<b>Paperwork Reduction Act Public Burden Statement</b>
<p>The information requested on this form is being collected and used to ensure that recipients of grants from the National Archive's National Historical Publication and Records Commission have the necessary financial and management controls to manage Federal funds. We estimate the public burden per response is four hours to read the instructions, gather necessary data, and complete the information collection. The Paperwork Reduction Act requires us to notify you that a Federal agency may not conduct or sponsor and you are not required to respond to a collection of information unless it displays a currently valid OMB control number. The OMB control number for this information collection is 3095-0072. Send comments regarding the burden estimate or any other aspect of the collection of information, including suggestions for reducing this burden, to National Archives and Records Administration (ISSD), Room 4400, 8601 Adelphi Road, College Park, MD 20740-6001, and to the Office of Management and Budget, Paperwork Reduction Project (3095-0072), Washington, DC 20503. <b>DO NOT SEND COMPLETED FORMS TO THESE ADDRESSES.</b> Mail these forms to:</p> <p style="text-align: center;">NHPRC Room 114 National Archives and Records Administration 700 Pennsylvania Avenue, NW Washington, DC 20408-0001</p> <p>These forms can also be scanned and emailed to: <a href="mailto:nhprc@nara.gov">nhprc@nara.gov</a>, or faxed to 202-357-5914.</p>