

FINANCIAL MANAGEMENT SYSTEMS QUESTIONNAIRE

UC Santa Barbara (UCSB) uses this questionnaire to verify recipient ability to comply with requirements associated with government agency funding, including applicable OMB Circulars on the Cost Principles and OMB Circular A-133 on audit.

The information requested in the questionnaire is necessary for UCSB to determine the recipient's preparedness for administering federal funding and to assess what, if any, guidance may be required. UCSB asks that the recipients complete the questionnaire and provide as full complete information as possible.

ORGANIZATIONAL DATA

Name of Organization: _____

Address: _____

Representative Name and Title: _____

Phone: _____ Fax: _____ Email: _____

Duns Number: _____

Organization Type: Non-Profit For-Profit Educational State/Local Govt.

Description of Service/Product: _____

Approx. Number of Employees: Full Time _____ Part Time _____

AUDIT DATA

Prior Audits/Reviews:

OMB A-133 Incurred Cost Accounting System Timekeeping

Date of Last Federal Audit/Review: _____ Audit Agency/Firm _____

If Findings Reported, Explain: _____

FINANCIAL STATEMENT AUDIT DATA

Is an independent financial audit performance completed annually for the organization? Yes No

Date of Last Financial Statement Audit: _____ Fiscal Period Audited: _____

Audit Firm: _____

Auditor's Opinion on Financial Statement Qualified: Yes No

If Qualified Opinion, State Reason: _____

Note: U.S. based non-profit organizations or institutions of higher learning receiving a total of U.S. \$500,000 or more in one year from U.S. government sources in subject to an A-133 audit (OMB A-133, section B.200).

ACCOUNTING SYSTEM DATA

What books of account are maintained?

General Ledger Yes No Cash Receipt Journal Yes No

Project Cost Ledger Yes No Payroll Journal Yes No

Cash Disbursements Journal Yes No

Does the accounting system provide for the recording of grant/contract costs according to categories of the approved budget? Yes No

Does the system identify the receipt and expenditure of funds separately for each grant or contract? Yes No

Does the system provide for the recording of cost sharing/matching for each project, and ensure that documentation is available to support recorded cost sharing/matching? Yes No

Does the system provide for the recording of participant support costs as a separate cost category? Yes No

If the response is "NO" to any of the above, will your organization be able to fully account and separately track federal funding coming to your organization, and if so, how? _____

If the organization is a non-U.S. entity, please describe any known accounting practices which differ from U.S. accounting practices: _____

Is the organization receiving any U.S. Government funding from a U.S. Government agency or through another organization, during the current fiscal year? Yes No If YES, what amount? _____

TIMEKEEPING SYSTEM DATA

Are time distribution records maintained for each employee to account for his/her Total effort (100%)?

Yes No (Attach a sample timesheet & procedures for completing timesheet & for allocation salary & wage charges to Federal awards.)

PURCHASING SYSTEM DATA

Are asset inventory records maintained? Yes No

Does your organization have policies relating to buy/lease analysis and competitive purchases over \$25,000? Yes No

What is the dollar threshold for capitalization of equipment? \$ _____

FUNDS MANAGEMENT SYSTEM DATA

Is a separate bank account maintained for Federal grant/contract funds? Yes No

If a separate bank account is not maintained, can the Federal grant/contract funds and related expenses be readily identified? Yes No

Does your organization have procedures in place to minimize the time elapsing between the transfer of funds to your organization by a Federal agency and organization's expenditure of such funds? Yes No

DOCUMENTATION

Please provide a copy of the following documents, if available:

1. A copy of the most recent annual report.
2. A list of individuals authorized to sign on behalf of the organization.
3. A copy of the organization's audited or prepared Financial Statements for the previous 3 years.
4. Organization chart.
5. A copy of the organization's latest A-133 audit report, if applicable.

*Please attach any additional information you believe will be helpful in providing the information requested above or for addressing any special accounting or legal issues.

SIGNATURE OF FINANCIAL OFFICER OR AUTHORIZED OFFICIAL

_____ Date: _____
Name & Signature