Approved: OMB No. 1121-0021



## U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE

## **SECTION A: PURPOSE**

The financial responsibility of grantees must be such that the grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate accounting systems should meet the following criteria as outlined in the OJP Financial Guide.

- (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.

accuracy and reliability of accounting data, p	promote	operational efficier	ncy, and encourage add	nerence to preso	cribed mar	nagement	policies.		
		SECTION	B: GENERAL						
If your firm publishes a general information pamphlet setting forth the history, purpose and organizational structure of your business, please provide this office with a copy; otherwise, complete the following items:									
When was the organization founded/incorporated (month, day, year)	b. Principle officers			Titles	Titles				
c. Employer Identification Number:									
d. Number of Employees Full Time: Part Time:									
2. Is the firm affiliated with any other firm: □ Yes □ No If "yes", provide details:					Total Sales/Revenues in most recent accounting period. (12 months)     \$				
	s	ECTION C: ACC	DUNTING 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									
a. If yes, provide name, and address of Agency perfo	b. Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.								
	Note: If review occurred within the past three years, omit questions 2-8 of this Section and Section D.								
2. Which of the following best describes the accounting system: □ Manual □ Automated □ Combination									
Does the accounting system identify the receipt ar contract/grant?	ch □ Y	es	□ No	□ Not Sure					
4. Does the accounting system provide for the recording of expenditures for each grant/contract by ☐ Yes ☐ No ☐ Not the component project and budget cost categories shown in the approved budget?							□ Not Sure		
5. Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective?						□ No	□ Not Sure		
6. If the organization proposes an overhead rate, does the accounting system provide for the segregation of direct and indirect expenses?					es	□ No	□ Not Sure		
7. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:									
<ul><li>a. Total funds available for a grant?</li><li>b. Total funds available for a budget cost category (e.g. Personnel, Travel, etc)?</li></ul>					es es	□ No □ No	<ul><li>□ Not Sure</li><li>□ Not Sure</li></ul>		
8. Is the firm generally familiar with the existing regulation and guidelines containing the cost  PYes  No  Not Surprinciples and procedures for the determination and allowance of costs in connection with  Federal contracts/grants?							□ Not Sure		

OJP FORM 7120/1 (2/02) (continued on reverse)

	SECTION D	: FUNDS CONTROL							
If Federal grant/contract funds are commingled grant funds and related costs and expenses be	□ Yes	□ No	□ Not Sure						
SECTION E: FINANCIAL STATEMENTS									
Did an independent certified public accountant financial statements?	□ Yes	□ No							
If an independent CPA review was performed page a copy of their latest report and any management.		□ Enclos	sed □N/A						
3. If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:									
	<u> </u>								
SECTION F: ADDITIONAL INFORMATION									
1. Use this space for any additional information (indicate section and item numbers if a continuation)									
	SECTION G: APPLIC								
I certify that the above information is complete and	d correct to the best of my kno	wledge.							
1. Signature		b. Firm Name, Address, and Telephone Number							
a. Title									
	SECTION H: CPA (	CERTIFICATION							
The purpose of the CPA certification is to assure the Federal agency that the recipient can establish fiscal controls and accounting procedures which assure that Federal and State/local funds available for the conduct of the grant programs and projects are disbursed and accounted for properly. If the audit report requested in Section E 2 above is not enclosed, then completion of this section is required.									
1. Signature		b. Firm Name, Address, and Telephone Number							
a. Title									

PUBLIC REPORTING BURDEN FOR THIS COLLECTION OF INFORMATION IS ESTIMATED TO AVERAGE 4 HOURS (OR MINUTES) PER RESPONSE, INCLUDING THE TIME FOR REVIEWING INSTRUCTIONS, SEARCHING EXISTING DATA SOURCES, GATHERING AND MAINTAINING THE DATA NEEDED, AND COMPLETING AND REVIEWING THE COLLECTION OF INFORMATION. SEND COMMENTS REGARDING THIS BURDEN ESTIMATE OR ANY OTHER ASPECTS OF THIS COLLECTION OF INFORMATION, INCLUDING SUGGESTIONS FOR REDUCING THIS BURDEN, TO OFFICE OF JUSTICE PROGRAMS, OFFICE OF THE COMPTROLLER,  $810-7^{TH}$  STREET, NW, WASHINGTON, DC 20531; AND TO THE PUBLIC USE REPORTS PROJECT, 1121-7120, OFFICE OF INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, DC 20503.