

Form N, Internal Controls Questionnaire

Applicant Name:	
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Instructions: All Applicants must respond to questions in Table 1. Form N has a page limit of six (6) pages. Nonprofit applicants must also respond to questions in Table 2.

Table 1

QUESTION		RESPONSE
1	Briefly describe the Applicant organization's accounting system and accounting processes.	
2	Is the accounting system computerized, manual, or a combination of both?	Computerized Manual Combination of both
3	Please provide the name and version of the financial software used if the Applicant's accounting system is computerized. This information will help us better understand and navigate the Applicant's financial records efficiently.	
4	How are different types of transactions (e.g., cash disbursements, cash receipts, revenues) recorded and posted to the general ledger?	

5	What is the Applicant's process to ensure reimbursement requests/information (for both the applicant and any partner organizations) will meet reporting requirements on time?	
6	By what date does the Applicant organization close the General Ledger? (e.g., "GL is closed no later than the 10th calendar day of each month")	
7	How are transactions organized, maintained and summarized in financial reports?	
8	Program and fiscal guidelines are based on Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) and State of Texas Grant Management Standards (TxGMS). Is the staff who will be responsible for financial management of the Applicant's award familiar with these guidelines?	Yes No
9	Does the Applicant organization have written accounting policies that address procurement of goods and services?	Yes No
10	Does the Applicant's accounting system identify and segregate: Allowable and unallowable costs; Direct and Indirect expenses; Grant costs and non-grant costs; and allocation of indirect costs?	Yes No
11	If the Applicant organization has more than one State of Texas contract or grant, is the Applicant's accounting system capable of identifying receipt and expenditures of program funds and program income separately for each State of Texas contract and/or grant?	Yes No
12	Are individual cost elements in the Applicant's chart of accounts reconciled to cost categories in the approved organization budget?	Yes No

13	Are accounting records supported by source documentation (invoices, receipts, approvals, receiving reports, canceled checks, etc.) and on file for easy retrieval?	Yes No
14	Does the Applicant organization have written personnel policies?	Yes No
15	Does the Applicant organization have written job descriptions with set salary levels for each employee?	Yes No
16	TxGMS requires any staff paid from State grant funds, such as this program, to keep records that accurately reflect the work performed (see TxGMS Appendix 7 (Selected Items of Cost Supplement Chart, Chapter 783 Supplement for State Grant Programs, Compensation-Personal Services)). Does the Applicant organization maintain records that meet the criteria outlined in TxGMS Appendix 7?	Yes No
17	Are payroll checks prepared after receipt of approved time/attendance records and are payroll checks based on those records?	Yes No
18	Is the time/attendance record the basis of calculation of costs recorded in the general ledger for each cost objective?	Yes No
19	Are written procedures in place to determine allowability, allocability, and reasonableness of costs?	Yes No

FOR NONPROFIT ENTITIES ONLY

Table 2

QUESTION		RESPONSE
1	According to the Applicant organization's most recent audit or balance sheet, are the total current assets greater than the liabilities?	Yes No
2	Is the total amount requested for this funding opportunity greater than 25% of the Applicant organization's current total annual budget?	Yes No

ADDITIONAL SPACE FOR RESPONSES

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