**FORM F**

**INTERNAL CONTROLS QUESTIONNAIRE**

**ORGANIZATION FINANCIAL INFORMATION (for nonprofit organizations only)**

* 1. According to the Applicant’s most recent audit or balance sheet, are the total current assets greater than the liabilities?

YES  NO

* 1. Is the total amount requested for this grant funding opportunity greater than 25% of the Applicant’s current total annual budget?

YES  NO

**ACCOUNTING AND REPORTING**

* 1. Briefly describe the Applicant’s accounting system and accounting processes, including:

1. Is the accounting system computerized, manual, or a combination of both? If the accounting system is computerized, indicate the name of the financial software.  
   Click here to enter text.
2. How are different types of transactions (e.g., cash disbursements, cash receipts, revenues, journal entries) recorded and posted to the general ledger?   
   Click here to enter text.
3. Grantee expenditure reports will be due by the 15th of each month. (If the 15th falls on a Saturday, Sunday, or State of Texas holiday, expenditure reports are due the next business day.) To ensure that timely submission of expenditure reports, please respond to the following:
4. By what date must subcontracted Service Providers submit reimbursement requests to the Grantee (e.g., Service Provider must submit their reimbursement request, General Ledger report, and supporting documentation to us no later than the 10th of each month)?

Click here to enter text.

1. By what date does the Applicant close the General Ledger (e.g., GL is closed no later than the 10th of each month)?  
   Click here to enter text.
2. How are transactions organized, maintained, and summarized in financial reports?

Click here to enter text.

**Answer each of the following questions with either a “YES,” “NO,” or "NOT APPLICABLE" (N/A) by checking the respective box.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Fiscal Policies and Guidelines** | **Yes** | **No** | **N/A** |
| This grant program has adopted the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) and the State of Texas Grant Management Standards (TxGMS) as the fiscal and administrative guidelines for this grant program.  Is the staff who will be responsible for the financial management of the award familiar with these documents? | ​​​ | ​​ | ​​ |
| Does the Applicant have written accounting policies? |  |  |  |
| Do the Applicant’s written accounting policies include policies on the procurement of goods/services? |  |  |  |
| Has the Applicant met the Uniform Grant Guidance(UGG) procurement policies and procedures requirements? |  |  |  |
| Does the Applicant have an accounting system with easy access to supporting documentation, such as: Receipts or vouchers for revenues, bank statements, canceled checks, deposit slips, approved invoices, cost allocation worksheets, leases, contracts, time sheets, inventory, receipts, etc. |  |  |  |
| **Cost Allocation** | **Yes** | **No** | **N/A** |
| Does the Applicant use a cost allocation methodology? |  |  |  |
| If the Applicant uses a cost allocation methodology, does the Applicant maintain written support for allocation determination? |  |  |  |
| Does the Applicant’s accounting system identify and segregate the following?   1. Allowable and unallowable costs 2. Direct and indirect expenses 3. Grant costs and non-grant costs 4. The allocation of indirect costs |  |  |  |
| Does the Applicant have an approved Indirect Cost Rate from a cognizant agency? |  |  |  |
| Are individual cost elements in the Applicant’s chart of accounts reconciled to the cost categories in the approved budget? |  |  |  |
| Are procedures in place to determine the allowability, allocability, and reasonableness of costs? |  |  |  |
| If your organization has more than one State of Texas contract, does your accounting system have the capability of identifying the receipt and expenditures of program funds and program income separately for each State of Texas contract? |  |  |  |
| **Payroll** | **Yes** | **No** | **N/A** |
| Are payroll transactions posted after the receipt of approved time/attendance records? |  |  |  |
| Are payroll checks based on those time/attendance records? |  |  |  |
| Is the employees' time/attendance record the basis of the calculation of wage costs recorded in the general ledger for each cost objective? |  |  |  |

If Applicant marked No or N/A for any of the above, please explain:

The Organizational Financial Information and Internal Controls Questionnaire must be signed by an authorized person who has completed the form or reviewed the form and can attest to the accuracy of the information provided.

**Approved by:**

Signature: Date: Click here to enter a date.

Printed Name: Click here to enter text.

Title: Click here to enter text.