

**MINI-AUDIT QUESTIONNAIRE**

The purpose of this questionnaire is to help us determine your organization's fiscal responsibility

**Section A – Organizational Data**

Name of Organization: \_\_\_\_\_

UEI Number: \_\_\_\_\_ Year Established: \_\_\_\_\_

Number of Employees: Full Time: \_\_\_\_\_ Part Time: \_\_\_\_\_

Does your organization have new personnel appointed to this subaward or new or substantially changed systems used to perform this subaward?  Yes  No If yes, please explain.

**Section B – Financial Status & Cash Management**

1. Does your organization have its financial statements reviewed by an independent public accounting firm?  Yes  No

If no, move to question 2. If yes, answer questions below.

Date of last financial audit: \_\_\_\_\_ Fiscal period audited: \_\_\_\_\_

Audit firm: \_\_\_\_\_

Was the auditor's Opinion on Financial Statements qualified?  Yes  No

2. Other than financial statements, has any aspect of your organization's activities been audited within the last two years by a governmental agency or independent public accountant?  Yes  No If yes, please explain.

3. Are duties separated so that no one individual has complete authority over an entire financial transaction?  Yes  No

4. Are controls in place to prevent expenditure of funds in excess of approved, budgeted amounts?  Yes  No

5. Are Federal contract/grant funds deposited in a separate bank account?  Yes  No

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

6. Are all disbursements properly documented with evidence of receipt of goods or performance of services?  Yes  No

7. Are all bank accounts reconciled monthly?  Yes  No

**Section C – Payroll, Procurement, Property Management**

8. Are payroll charges checked against program budgets?  Yes  No

9. What system does your organization use to control paid time, especially time charged to sponsored agreements?

10. Are there procedures to ensure procurement at competitive process?  Yes  No

11. Is there an effective system of authorization and approval of:

Capital equipment expenditures?  Yes  No

Travel expenditures  Yes  No

12. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?  Yes  No

13. Are there procedures for authorizing and accounting for the disposal of property and equipment?  Yes  No

14. Are detailed property records periodically checked by physical inventory?  Yes  No

15. Briefly describe the organization's policies concerning capitalization and depreciation.

**Section D – Cost Transfers, Indirect Costs, Cost Sharing**

16. How does the organization ensure that all cost transfers are legitimate and appropriate?

17. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? Yes No Explain.

18. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants? Yes No

19. How does the organization determine that it has met cost-sharing goals?

**Section E – Compliance**

20. Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally-assisted program? Yes No

21. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements? Yes No

22. Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds? Yes No

23. Is your organization familiar with Federal financial reports so that they will be completed in an accurate and timely manner when required? Yes No

24. Under which program(s), if any, does your organization receive Federal Student Financial Assistance Funds?

25. What was the dollar volume of Federal awards to your organization during the last fiscal year?

26. Additional comments:

I certify to the best of my knowledge and belief that the foregoing statements are true and accurate.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_ Date: \_\_\_\_\_