

## AGENCY SELF-ASSESSMENT

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

1. According to your 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 50% of your organization's current total annual budget?  
 YES       NO

### ACCOUNTING

3. Briefly describe your organization's accounting system and accounting processes, including:  
**If more space is needed to complete the answers below, please attach additional pages.**
  - A. Is the accounting system computerized, manual, or a combination of both? If your accounting system is computerized, indicate the name of the financial software.
  
  - B. How are different types of transactions (e.g., cash disbursements, cash receipts, revenues, journal entries) recorded and posted to the general ledger?
  
  - C. Your expenditure reports will be due by the 5<sup>th</sup> of each month. (If the 5<sup>th</sup> falls on a Saturday, Sunday, or State of Nevada holiday, expenditure reports are due the next business day.) To ensure that you submit expenditure reports in a timely manner, please respond to the following:
    - 1) By what date must any Partner Organizations submit reimbursement requests to your agency (e.g., Partner Organizations must submit their reimbursement request, General Ledger report, and supporting documentation to us no later than the 5<sup>th</sup> of each month)?
  
    - 2) By what date do you close the General Ledger (e.g., GL is closed no later than the 5<sup>th</sup> of each month)?
  
  - D. How are transactions organized, maintained, and summarized in financial reports?

Answer each of the following questions with either a "YES", "NO", or "NOT APPLICABLE" by checking the respective box.

4. The SAPTA has adopted the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) as the fiscal and administrative guidelines for this grant program. Is the staff who will be responsible for the financial management of your award familiar with these documents?

YES       NO

5. Does your organization have written accounting policies? Do your policies include policies on the procurement of goods/services?

YES       NO

6. Does your accounting system identify and segregate:

- Allowable and unallowable costs;
- Direct **OR** indirect expenses;
- Grant costs and non-grant costs; and
- The allocation of indirect costs.

YES       NO

7. If your organization has more than one grant contract, does your accounting system have the capability of identifying the receipt and expenditures of program funds and program income separately for each contract?

YES       NO       NOT APPLICABLE

8. Are individual cost elements in your organization's chart of accounts reconciled to the cost categories in the approved budget?

YES       NO

9. Are your accounting records supported by source documentation (invoices, receipts, approvals, receiving reports, canceled checks, etc.) and on file for easy retrieval?

YES       NO

10. Financial policies and procedures in place?

YES       NO

If yes, please submit with application.

### **GENERAL ADMINISTRATION AND INTERNAL CONTROLS**

11. Does your organization have written personnel policies?

YES       NO

12. Does your organization have written job descriptions with set salary levels for each employee?

YES       NO

13. UGMS requires that any staff paid from State grant funds, such as SAPTA, to keep a record of time and attendance.

- A. For staff funded 100% by the SAPTA grant, each staff person only needs to certify their time monthly. Both the employee and the employee's supervisor must sign the monthly certification of time worked.
- B. For staff who split their time between the SAPTA grant and other federal and state funding sources (cannot exceed 100%), they will need to keep a time record or personnel activity reports, or equivalent documentation must meet the following standards:
  - 1. They must reflect an after-the-fact distribution of the actual activity of each employee.
  - 2. They must account for the total activity, for which each employee is compensated.
  - 3. They must be prepared at least monthly and must coincide with one or more pay periods; and
  - 4. They must be signed by the employee and the supervisory official having first-hand knowledge of the work performed by the employee.

14. Does your organization maintain time allocated personnel activity reports that meet the above criteria?

YES       NO

15. Does your organization maintain personnel activity reports or equivalent documentation that meet the above criteria?

YES       NO

16. Are payroll checks prepared after receipt of approved time/attendance records and are payroll checks based on those time/attendance records?

YES       NO

17. Are procedures in place to determine the allowability, allocability, and reasonableness of costs?

YES       NO

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: \_\_\_\_\_  
Printed Name:  
Title:

Date:

Signature: \_\_\_\_\_  
Printed Name:  
Title (Fiscal Manager):

Date: