

**NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION – ; F5 NH'R9C-DIEBHG  
ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE**

If you are a recipient of a Federal grant, you must have adequate financial controls. Adequate accounting systems should meet the following criteria:

- (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.

**APPLICANT ORGANIZATIONAL INFORMATION**

Name of Organization and Address: NHPRC Application No:

Authorized Representative's Name and Title:

Phone: Ext: Fax: Email:

Year Established (yyyy): Employer Identification Number (EIN) (example XX-XXXXXXX): DUNS Number (example XXX-XX-XXXX):

Type of Organization:

Approximate Number of Employees:  
Full Time (Paid): Part Time (Paid):  
Full Time (Volunteer): Part Time (Volunteer):

**FEDERAL AUDIT DATA**

Have you been audited by a Federal agency?: Yes No  
If yes, please indicate the type:  
OMB A-133 Single Audit (required of institutions that received more than \$750,000 in 2014 in Federal grants; or \$500,000 in years prior to 2014)

Incurred Cost Accounting System Timekeeping

Provide url:

Date of Last Federal Audit/Review (m/d/yyyy): Audit Agency/Firm:

If Findings Reports, Explain:

**FINANCIAL STATEMENT AUDIT DATA**

Date of Last Financial Statement Audit (m/d/yyyy): Fiscal Period Audited:

Audit Firm:

Provide url:

Auditor's Opinion on Financial Statement Modified: Yes No

If Modified Opinion, State Reason:

If you have not had an audit completed in the last two years, please submit a copy of your most recent 990 tax form. If you do not have a 990 tax form, please explain:			
<b>ACCOUNTING SYSTEM</b>			
1. 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			
2. If yes, provide name and address of Agency performing review:			<b>Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.</b>
3. Which of the following best describes the accounting system: Manual                  Automated                  Combination			
4. Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant?	Yes	No	Not Sure
5. Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories shown in the approved budget?	Yes	No	Not Sure
6. Does the accounting system provide for the recording of cost sharing for each project, and ensure that documentation is available to support recorded cost sharing?	Yes	No	Not Sure
7. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of total funds available for a grant?	Yes	No	Not Sure
8. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of total funds available for a budget cost category (e.g. Personnel, Travel, etc)?	Yes	No	Not Sure
9. Is the firm generally familiar with the existing regulation and guidelines containing the cost principles and procedures for the determination and allowance of costs in connection with Federal contracts/grants?	Yes	No	Not Sure
<b>TIME AND EFFORT REPORTING</b>			
Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective?	Yes	No	Not Sure
<b>If yes, attach sample time sheet and/or procedures for allocating salary and wage charges to Federal awards</b>			
<b>FUNDS MANAGEMENT</b>			
Is a separate bank account maintained for Federal grant funds?	Yes	No	
If a separate bank account is not maintained, can the Federal grant funds and related expenses be readily identified?	Yes	No	

FINANCIAL STATEMENTS	
Did an independent certified public accountant (CPA) ever examine the financial statements?	Yes      No
If an independent CPA review was performed, please provide this office a copy of their latest report and any management letters issued.	Enclosed      N/A
If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation on a separate sheet.	
APPLICANT CERTIFICATION	
I certify that the above information is complete and correct to the best of my knowledge.	
Signature:	
Name:	
Title:	

### Paperwork Reduction Act Public Burden Statement

The information requested on this form is being collected and used to ensure that recipients of grants from the National Archive's National Historical Publication and Records Commission have the necessary financial and management controls to manage Federal funds. We estimate the public burden per response is four hours to read the instructions, gather necessary data, and complete the information collection. The Paperwork Reduction Act requires us to notify you that a Federal agency may not conduct or sponsor and you are not required to respond to a collection of information unless it displays a currently valid OMB control number. The OMB control number for this information collection is 3095-0072. Send comments regarding the burden estimate or any other aspect of the collection of information, including suggestions for reducing this burden, to National Archives and Records Administration (MP), Room 4100, 8601 Adelphi Road, College Park, MD 20740-6001, and to the Office of Management and Budget, Paperwork Reduction Project (3095-0072), Washington, DC 20503. DO NOT SEND COMPLETED FORMS TO THESE ADDRESSES. Mail these forms to:

NHPRC  
Room 114  
National Archives and Records Administration  
700 Pennsylvania Avenue, NW  
Washington, DC 20408-0001

These forms can also be scanned and emailed to: [nhprc@nara.gov](mailto:nhprc@nara.gov), or faxed to 202-357-5914.