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|  | | **MONTANA BOARD OF CRIME CONTROL**  **ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE** | | | | | | | | | |
| **Section A: Purpose** | | | | | | | | | | | |
| In compliance with the Office of Justice Programs (OJP) Financial Guide, adequate accounting systems shall meet the following criteria:   1. Accounting records need to 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 shall refer to subsidiary records and/or documentation which support the entry, and which can be readily located. 3. The accounting system shall provide accurate and current financial reporting information 4. The accounting system shall 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 ensure adherence to prescribed management policies | | | | | | | | | | | |
| **Section B: General** | | | | | | | | | | | |
| 1. Complete the following items | | | | | | | | | | | |
| a. When the entity was founded/incorporated (month, day, year): | | | | | c. Certifying Officials | | | | |  | |
|  | Click or tap here to enter text. | | | |  | |
|  | Project Director  Click or tap here to enter text. | | | |  | |
| b. Employer Identification Number: | | | | |  | Official Budget Representative  Click or tap here to enter text. | | | |  | |
|  | Financial Officer | | | |  | |
| 2. Fiscal year (date range): Click or tap here to enter text. | | | | | 3. Total Revenues in last fiscal year: Click or tap here to enter text. | | | | | | |
| **Section C: Accounting Systems / Funds Control** | | | | | | | | | | | |
| 1**.** Which of the following best describes the accounting system: | | | | |  | | | Manual | Automated | |  |
| A manual accounting system is a bookkeeping system for recording [business](https://www.law.cornell.edu/wex/business#:~:text=Definition%20from%20Nolo's%20Plain%2DEnglish%20Law%20Dictionary&text=A%20business%20does%20not%20have,street%20peddler%20to%20General%20Motors.) activity transactions, where financial records are kept without using a computer system with specialized accounting software.  Automated accounting involves the use of software to automate important finance operations. Accounting operations like accounts reconciliation, updating financial data, and preparing financial statements can be completed without human interaction using accounting software (e.g., QuickBooks, MS Dynamic GP, Xero, SAP Business One, FreshBooks, Oracle NetSuite, Zoho Books, Sage Intacct, etc.). | | | | | | | | | | | |
| 2. Does the accounting system identify the receipt and expenditure of program funds separately for each funding source? | | | | |  | | | Yes | No | | |
| 3. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of: | | | | | | | | | | | |
| 1. Total funds available for a grant? | | | | |  | | | Yes | No | | |
| 1. Total funds available for a budget cost category (e.g., Personnel, Travel, etc.)? | | | | |  | | | Yes | No | | |
| 4. Are time distribution records maintained for each employee to encompass his or her total activities and be specifically identified to a particular cost objective? | | | | |  | | | Yes | No | | |
| 5. Is the entity 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 grants? | | | | | | | | Yes | No | | |
| 6. If grants funds are commingled with entity’s funds, can the grant funds and related costs and expenses be readily identified? | | | | |  | | | Yes | No | | |
| **Section D: Applicant Certification** | | | | | | | | | | | |
| I certify that the above information is complete and correct to the best of my knowledge. | | | | | | | | | | | |
| Signature | | | | | | | Entity Name, Address, and Telephone Number:  Click or tap here to enter text. | | | | |
|  |  | | | | |  |
| Title: | | | | | | |
| Executive Director | | | Chief Financial Officer | Chairman | | |
| Other: Click or tap here to enter text. | | | | | | |