

**CITY OF PHOENIX
FEDERAL GRANT SUBRECIPIENT FISCAL MANAGEMENT ASSESSMENT**

Agency Name _____

Address _____

Accounting Contact _____ **Title:** _____

ACCOUNTING SYSTEM - System used to record, control, and report financial data.

___ Manual System ___ Microcomputer (PC) ___ Minicomputer

Describe in detail the system used. If computer software is used, indicate the specific software used and the financial application.

___ Accounting/Bookkeeping Service Name: _____

Services provided: _____

___ Computer Service Name: _____

Services provided: _____

ACCOUNTING RECORDS - Records that identify adequately the source and application of funds.

Do accounting records identify expenditures and revenue by specific funding source?

___ Yes ___ No Describe method used. _____

Do accounting records reflect obligations such as contracts, purchase orders issued, etc.?

____ Yes _____ No Describe how recorded. _____

Do you use a Chart of Accounts with your accounting system? ____ Yes ____ No

If "Yes" please describe the type of accounts used or provide a copy of your Chart of Accounts.

Do you use separate accounting codes or accounts to record expense and revenue received from your Federal grant program contract? ____ Yes ____ No

If "Yes", list the accounts used to record your Federal grant program accounting data.

<u>Account Title</u>	<u>Type of Account</u>
_____	_____
_____	_____
_____	_____

INTERNAL CONTROL - Effective control over and accountability for all funds, property and other assets.

Describe internal control procedures. _____

Please complete the attached "Accounting/Bookkeeping Responsibility" form showing the specific responsibilities of each member of your accounting/bookkeeping staff.

CASH MANAGEMENT - Procedures for the control of cash receipts, disbursements, and cash balances.

Describe your procedures for the control of cash and cash transactions. _____

How many signatures are required on checks? _____

Who has the responsibility for signing checks? _____

ACCOUNTING/BOOKKEEPING STAFF POSITIONS

<u>Position Title</u>	<u>Number of Positions</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

AUDITS

Do you have a regular audit? _____ Yes _____ No

Name of Auditor _____

Date of last audit _____ Period Covered _____

Prepared by _____ Date _____

Title _____ Telephone _____

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For Grants Compliance Administration Use Only

Reviewed by _____ Date _____

On-Site Monitoring Visit Date _____

Comments _____

**CITY OF PHOENIX
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 ACCOUNTING/BOOKKEEPING RESPONSIBILITIES**

Accounting/Bookkeeping Position Title	Payroll Preparation	Check Preparation	Receipt of Cash	Record Cash Receipts	Bank Statement Recon.	Financial Statement Preparation	Contract Billing	Ledger Maintenance
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Accounting/Bookkeeping Service								
Computer Service								