

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

Agency Name _____

Date Form completed _____

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.

Account Title

Type of Account

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 _____



For Grants Compliance Administration Use Only

Reviewed by _____ Date _____

On-Site Monitoring Visit Date _____

Comments _____
