

## EQUAL JUSTICE WORKS

<b>PREAWARD SURVEY</b> Appendix (5)  <b>FOR SUB RECIPIENT ACCOUNTING SYSTEM</b>	RFP Number/Program Name:	NICRA <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
	PROSPECTIVE Sub Recipient (Name/ Address/Telephone)	PROVISIONAL/DEMINIMIS RATES: <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
		DUNS _____
		FISCAL YEAR PERIOD: FROM: _____ TO _____

### SECTION I – ASSURANCES

1. PROSPECTIVE SUB RECIPIENT'S ATTESTATION THAT ACCOUNTING SYSTEM IS ACCEPTABLE FOR MANAGEMENT OF PROSPECTIVE AWARD.

YES *(meets all the 'yes' criteria in section II)*

NO *(Does not meet all criteria in Section II Evaluations Checklist; explain any deficiencies in 2. NARRATIVE below)*

*(EQUAL JUSTICE WORKS RESERVES THE RIGHT TO UNDERTAKE A FOLLOW ON ACCOUNTING SYSTEM REVIEW)*

2. NARRATIVE *(Explanation of deficiencies ('no' or 'not applicable' items) and other pertinent comments. If additional space is required, attach continuation sheets)*

3. SURVEY COMPLETED BY	SIGNATURE AND OFFICE <i>(Include, typed or printed name)</i>	b. TELEPHONE NUMBER <i>(include area code)</i>	c. DATE SIGNED
4. SURVEY REVIEWING OFFICIAL	SIGNATURE AND OFFICE <i>(Include typed or printed name- ED/VP)</i>	b. TELEPHONE NUMBER <i>(include area code)</i>	c. DATE REVIEWED

## SECTION II - EVALUATION CHECKLIST

MARK "X" IN THE APPROPRIATE COLUMN <i>(Explain any deficiencies in 2. NARRATIVE under SECTION I)</i>	YES	NO	NOT APPLICABLE
<b>1. FINANCIAL DISCLOSURES</b> <i>(under Federal Acquisition Regulation (FAR) or applicable award regulations; Cost Principles for Nonprofit Organizations (2 CFR Part 230); and CAS Board rules, regulations and standards).</i>			
a) Is the organization subject to OMB Cost Principles/Uniform Guidance?			
b) Is the organization a recipient of U.S. Federal contracts or grants?			
c) Has the organization's Financial System ever been audited by a U.S. Federal Agency? If YES, which agency: _____			
d) Does the Financial Management system provide control and accountability of federal funds, property and other assets'?			
e) Does the Financial Management system records identify the source and application of funds for award supported activities?			
f) Is organization registered in the System for Award Management (SAM.gov)?			
<b>2. EXCEPT AS STATED IN SECTION I NARRATIVE, IS THE ACCOUNTING SYSTEM IN ACCORD WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES APPLICABLE TO THE ENTITY'S LEGAL STATUS?</b>			
<b>3. DOES THE ACCOUNTING SYSTEM PROVIDE FOR:</b>			
a) Proper segregation of direct costs from indirect costs.			
b) Identification and accumulation of direct costs by award/agreement.			
c) A logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives. <i>(An award/agreement is a final cost objective.)</i>			
d) Accumulation of costs under general ledger control.			
e) A timekeeping system that identifies employees' labor by intermediate or final cost objectives.			
f) A labor distribution system that charges direct and indirect labor to the appropriate cost objectives.			
g) Separation of responsibilities between timekeeping and payroll accounting.			
h) Procedures and process for recording changes and approvals of timesheets			
i) The correct distribution of time by project numbers, award number, or by name.			
j) Interim (at least monthly) determination of costs charged to an agreement through routine posting of books of account.			
k) Exclusion from costs charged to government agreements of amounts, which are not allowable in terms of the Uniform Guidance 2 CFR 230 Cost Principles for Non-Profit Organizations, or other federal provisions.			
l) Identification of costs by agreement line item and by units (as if each unit or line item were a separate agreement) if required by the proposed agreement.			
m) Segregation of pre-award costs from award costs.			

4. DOES THE ACCOUNTING SYSTEM PROVIDE FINANCIAL INFORMATION AS:			
a) Required by agreement clauses in the Uniform Guidance concerning limitation of cost (2 CFR 200.408) or limitation on payments (2 CFR 200.305).			
b) Required to support requests for progress or advance payments.			
4. IS THE ACCOUNTING SYSTEM DESIGNED, AND ARE THE RECORDS MAINTAINED IN SUCH A MANNER THAT ADEQUATE, RELIABLE DATA ARE DEVELOPED FOR USE IN BUDGETS FOR CONTINUATION EFFORTS?			
5. IS THE ACCOUNTING SYSTEM CURRENTLY IN FULL OPERATION? <i>[If not, describe in Section I Narrative which portions are (1) in operation, (2) set up, but not yet in operation, (3) anticipated or (4) nonexistent].</i>			