

Attachment A-5

State of Georgia – Criminal Justice Coordinating Council

Juvenile Justice Incentive Grant

Forms, Assurances, and Certifications

ACCOUNTING SYSTEM/INTERNAL CONTROL QUESTIONNAIRE Applies to All Applicants

SECTION A: ACCOUNTING SYSTEM

1. Which of the following best describes the accounting system? If the applicant is using a commercial accounting package, attach a copy of the cover page of the run manual.

Manual Automated Combination

2. Is there a chart of accounts? If yes, please attach a copy of the chart of accounts.

Yes No

3. Are the following books of accounts maintained? Please check "yes" or "no".

<i>Description</i>	<i>Yes</i>	<i>No</i>
General Ledger	Y	
Project Cost Ledger	Y	
Cash Receipts Journal	Y	
Payroll Journal	Y	
Accounts Receivable Ledger	Y	
Accounts Payable Ledger	Y	
Purchase Journal	Y	

4. Does the accounting system adequately identify receipts and expenditures for each grant or contract?

Yes No

5. Does the accounting system provide for recording of expenses for each program by budget cost category?

Yes No

6. Are time distribution records maintained for each employee to account for 100 percent of his/her hours?

Please attach a sample of a completed time sheet.

Yes No

7. Are recording keeping duties for the receipts and the payment of cash separated?

Yes No

8. Are all accounting entries supported by documentation that gave rise to the transaction?

Yes No

9. Are budgetary controls in effect to preclude incurring obligations in excess of total funds available for an award?

Yes No